



ESG SUPPLEMENT ENEL AMÉRICAS  
**2023**





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In our progressively interconnected world, companies' enduring success will be determined by their capacity to collaborate, generate, and distribute value among all stakeholders.







# ENEL IS OPEN POWER

## POSITIONING

**OPEN POWER**

## VISION

Open Power to Solve Some of Our  
World's Biggest Challenges.

PURPOSE

**OPEN  
POWER  
FOR A  
BRIGHTER  
FUTURE**

## MISSION

- We open up access to energy to more people.
- We open up the world of energy to new technologies.
- We are open to new uses of energy.
- We are open to new ways of managing energy for people.
- We are open to new partnerships.

## VALUES

- Trust
- Proactivity
- Responsibility
- Innovation



## BEHAVIOR

- Make day-to-day decisions and take responsibility for them.
- Share information, be collaborative, and be open to input from others.
- Meet the acquired commitments, carrying out our activities with determination and passion.
- Quickly adjust priorities if the context changes.
- Deliver results by striving for excellence.
- Adopt and promote safe behavior and act proactively to improve health, safety, and well-being.
- Committed to the integration of all, recognize and value individual differences (culture, gender, age, disability, personality, etc.).
- In our work, we should be concerned with guaranteeing our customers and/or colleagues' satisfaction by acting effectively and quickly.
- Propose new solutions and keep going when faced with obstacles or failures.
- Recognize the merit of peers and provide feedback that improves their contribution.

WE  
EMPOWER  
SUSTAINABLE  
PROGRESS





# INDEX

This document outlines our commitments and results in the environmental, social, and governance areas (ESG) based on the expectations of our stakeholders. We are committed to responsibly reporting our performance in these areas and fostering open communication with all our stakeholders.

We start with a message to stakeholders, followed by the **Our Sustainable Commitment** section, in which we describe the company as a whole, our business model and sustainability governance, our priorities and main sustainability objectives, and our positioning in ESG ratings and indices.

In **Our performance** section, we describe the results and objectives of our Sustainability Plan, with a vision of issues pursuant to the pillars of the sustainable strategy. Each issue is introduced by a table summarizing the main commitments, their progress, and contribution to the United Nations Sustainable Development Goals (SDGs).

In the **Annex**, we include the criteria to prepare this document, the leading quantitative indicators related to sustainability performance, and a content table that provides simplified interpretations related to GRI, WEF, and human rights.

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For ease of reference, the document and the hyperlink links are equipped with navigational interactions.



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To our stakeholders

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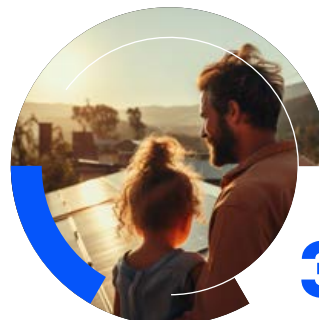
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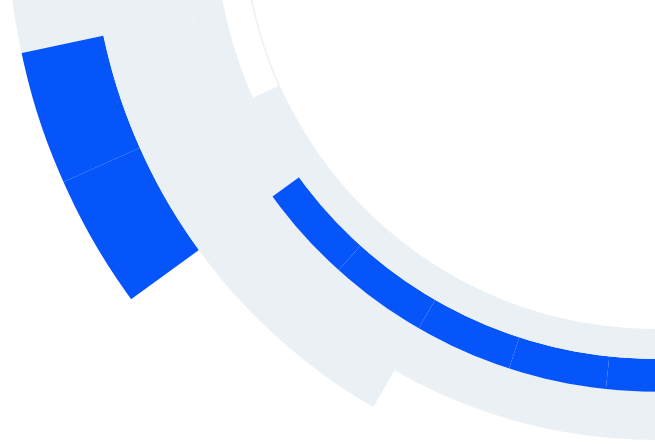
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# 1. TO OUR STAKEHOLDERS

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**We are pleased to present our stakeholders with this ESG Supplement, a document in which we disclose information on economic, social, and environmental management issues in addition to what was presented in our Integrated Annual Report.**

In response to the need for robust, broad, and systemic non-financial disclosure, Enel Américas is evolving towards integrated reporting, which accounts for our performance in the environmental, social, and corporate governance dimensions, in coherence with the requirements and changes of the contexts of corporate accountability and transparency.

Our ESG Supplement is designed to enhance our integrated report by providing a more comprehensive analysis of the ESG indicators requested by rating agencies. This allows us to strike a balance between financial performance and sustainability management, guaranteeing that we provide accurate and relevant information to the indices and raters we engage with, and anyone who wants to gain insight into our company's performance.

We will continue to forge ahead along this path, maintaining our position as leaders and pioneers in reporting our corporate performance, monitoring, and disclosing ESG management. Through this practice, we aim to increase transparency and build trust with our stakeholders and the market. We are fully committed to effectively managing sustainability and ESG risks.



Global trends and new management have defined the Group's strategy based on three pillars: (i) Profitability, flexibility, and resilience through selective capital allocation with the aim of maximizing the Group's profitability while minimizing risk; (ii) Efficiency and effectiveness by streamlining activities and processes, a more agile organization with clear accountability and a focus on the main geographies in which the Group has an integrated position (Italy, Spain, Brazil, Chile, Colombia, and Central America, and the United States) to maximize cash generation and compensate for inflationary dynamics and the rising cost of capital; (iii) Financial and environmental sustainability to pursue value creation by strengthening the financial structure, while addressing the challenges of climate change.

Consistent with the aforementioned, 2023 witnessed a significant turning point in the sustainability of Enel Américas' activities: the divestiture of the Cartagena thermal power plant in Colombia, Costanera and Dock Sud in Argentina, and the transfer of

the CIEN concession in Brazil, thereby sustaining our commitment to investors and the various stakeholders with whom we engage, strengthening distribution assets via developments in digitalization and electrification in the concession areas, and maintaining our emphasis on the Decarbonization Plan and the development of new renewable capacity.

In terms of developing new renewable capacity in the energy sector, Enel Américas added 1.8 GW of extra capacity, which is projected to reach 1.5 GW by 2026. In 2023, we continued to build 0.8 GW of new solar and wind projects. These include La Loma, Fundación, the El Paso extension, and Guayepo I & II, the country's largest solar park under construction. In Central America, two plants were constructed in Panamá: Baco and Madre Vieja. In Brazil this year, we celebrated the commercial operation of the Sao Goncalo solar complex, Enel's first plant in the country to use bifacial panel technology.

In energy distribution, we continue to work to meet the needs of our 23.3 million end users, improving the service we provide them with and modernizing and digitizing electricity grids to strengthen their resilience, quality, and service continuity indicators and prepare them to facilitate the energy transition.

With sustainability at the heart and confidence that the electrification of consumption is the necessary step for a better quality of life, we continue to promote new services and products that improve the experience of each of our customers. An example of this is the incorporation of more than 3,000 electric buses through electric mobility projects, such as the launch of the largest electric bus fleet for public transport in São Paulo, with about 50 vehicles that will bring significant benefits to the quality of life of citizens and contribute to the care of the environment. In Colombia, we completed six charging yards for electric buses, and the first network of public chargers for electric vehicles was presented.





It consists of 15 charging stations distributed in Bogotá's six strategic areas. In the same vein and focusing on the energy transition, Enel Brasil exceeded 600 thousand smart meters initiated in 2021. In Colombia, the company inaugurated the Avenida Calle Primera electrical substation, which, in addition to meeting the demand for the first line of the city's Metro, will increase the quality of energy service for more than 206,000 Bogotá inhabitants.

Enel Américas recognizes the importance of building solid and positive relationships with all stakeholders, from local communities to their governments. Continuous dialogue allows for the implementation of projects that respond to common priorities and needs and create sustainable and shared value.

Similarly, people and human capital play a central role in leading change and achieving strategic objectives. With more than 15,000 people, about 22% of them women, and four generations working together, we realize how diversity and inclusion are fundamental requirements for a sustainable company.

Enel Américas pays constant attention to training people, enhancing talents, and promoting growth paths based on merit. Another critical element is the more than 2,000 qualified suppliers, with whom we share the goal of creating sustainable processes capable of maximizing economic, social, and environmental benefits, knowing that it is necessary to minimize the need for critical raw materials through innovation and the circular economy.

For us, safety in our workplaces is a constant concern – this is not only an objective of the Enel Group but a commitment to mutual responsibility between the company, the workers, and our suppliers.

Our company remains firmly committed to creating value for all stakeholders and contributing to the energy transition, the electrification of consumption, and the fight against climate change.



## 2. OUR SUSTAINABLE COMMITMENT

### ○ **We empower Sustainable Progress**

with our mission to bring energy to territories and communities based on innovation, sustainability, and a reliable business model

### ○ **We aim to contribute to an affordable, secure, and sustainable energy system**

by strengthening the role of distribution grids and creating products and services that effectively and efficiently permit our customers to move forward with their daily choices in the energy transition

### ○ **We have put in place a sustainability strategy that contributes to the 17 United Nations Sustainable Development Goals**

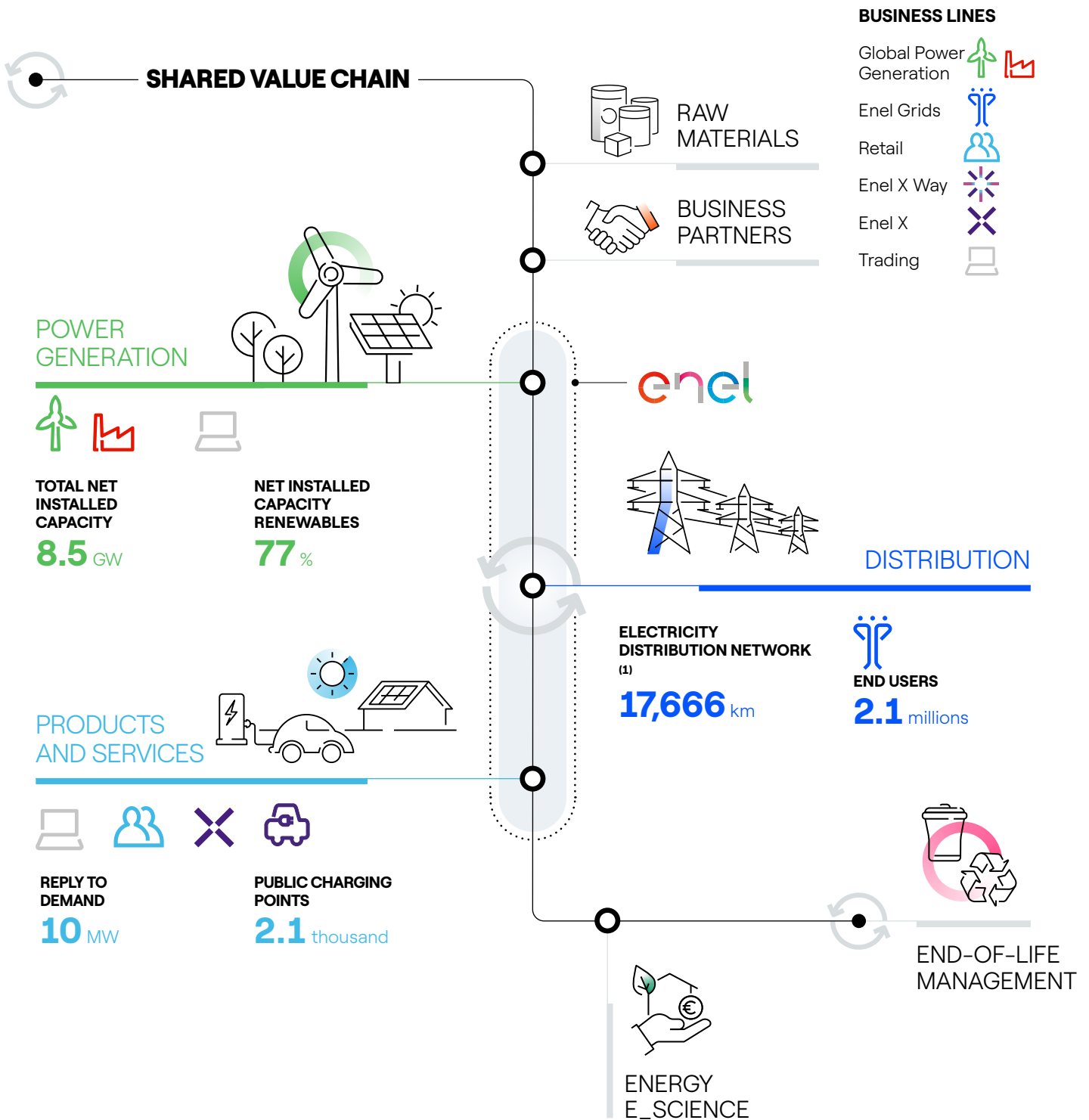
with four of the 17 goals that guide our value creation: SDG 13, "Climate Action"; SDG 7, "Affordable and non-polluting Energy"; SDG 9, "Industry, Innovation and Infrastructure"; SDG 11, "Sustainable Cities and Communities."

### ○ **We make a daily commitment to continuous improvement.**

individually and collectively: people and communities, companies, industries, and institutions, driven by growth accelerators (innovation, digitalization, circular economy, and sustainability linked to finance).



# THE VALUE CREATION PROCESS AND THE BUSINESS MODEL



(1) Includes medium and low voltage lines









VALUES 2023	INPUT	VALUES 2023	OUTPUT
50.62 TWh	Net electricity production	78 gCO <sub>2</sub> eq/kWh	Scope 1 GHG emissions Electricity generation intensity
0.08 l/kWh	Total Specific Freshwater extraction	13,197 gCO <sub>2</sub> eq/ kWh	Total Scope 1, 2 and 3 Emissions
72 no.	Sites where biodiversity impact assessment has been carried out	0.17 g/kWh	Specific SO <sub>2</sub> emissions
		0.086 g/kWh	Specific Nox emissions
		3.63 Mm <sup>3</sup>	Total Water Consumption
		0 Mm <sup>3</sup>	Water Extraction in Water-Stressed Areas
		17.600 Há	Sites where biodiversity impact assessment has been carried out
15,276 no.	Enel Staff	7.80%	Rotation
22%	Women versus the total workforce	-2%	Frequency Index of Injuries with Leave <sup>(1)</sup> - Enel staff
	Proportion of female managers and middle managers in relation to the total number of managers and middle managers	53 no.	Average training hours per capita
		2.3 million	Beneficiaries of community projects <sup>(2)</sup>
2,769 no.	Suppliers with active contracts	100%	Qualified suppliers assessed on ESG aspects
361 no.	Contracts awarded to SMEs	70%	Certified Carbon Footprint Suppliers
1.1 million	Smart lighting	111,953 GWh	Energy Sold
7,069 thousand	End users with active smart meters	538 min	SAIDI
26%	Digital Customers	511 thousand	Beneficiaries of new connections in rural and suburban areas
US\$ 7,408 million	Net financial debt	US\$361 million	Dividends paid
50%	Renewable Generation Capex <sup>(3)</sup>	US\$673 million	Total annual taxes
		US\$3,749 billion	EBITDA

(1) Number of injuries with at least one day off work per million hours worked.

(2) Beneficiaries are the people who are expected to benefit from an ongoing project.

(3) Excludes capital expenditures from discontinued operations in Perú.



Enel Américas is firmly committed to developing a fair and inclusive transition path and creating shared value in the contexts in which we operate. We do so together with all our stakeholders in line with our Open Power vision.

We recognize our position as participants in the communities where we operate and strive to be active and positive contributors. We seek to create shared value, not only for our company but also for all our stakeholders, from employees and customers to local communities and society as a whole. This means integrating our business objectives with respect and socio-environmental development in our areas of influence.

We maintain strong and positive relations, fostering an open and transparent dialogue. We are also committed to respecting and promoting human rights in all our activities, as set out in our Code of Ethics and our human rights policy.

We realize our commitment through various initiatives that have been co-designed to address the needs and concerns identified by both our stakeholders and our Materiality analysis. This analysis allows us to prioritize our actions and contribute meaningfully to the United Nations Sustainable Development Goals.

Our company strives to be an agent of positive change, combining our industrial progress with the socio-economic well-being of the communities we serve to achieve sustainable and long-lasting results.





**Our planet:** we are committed to defining measures and actions to mitigate the impacts generated by climate change, including the loss of biodiversity and the disappearance of ecosystems, to ensure a safe, healthy, clean, and sustainable environment for its preservation in favor of future generations.



**With our employees:** we are committed to being closer to our employees in a more comprehensive way, including increased attention to care activities and active listening, while internally promoting inclusion, diversity, innovation culture and corporate entrepreneurship to meet the challenges posed by a constantly changing context.



**With communities:** we are committed to being closer to communities in a more comprehensive way, including increased attention to care activities and active listening. We also internally promote a culture of inclusion, diversity, innovation, and corporate entrepreneurship to help meet the challenges posed by an ever-changing environment.



**With suppliers:** we face the transition challenges and support their change and growth, sharing ideas and innovations and cultivating a culture of ethics, transparency, and efficiency.



**With customers:** we analyze their needs to provide reliable responses and establish long-lasting relationships, committing to offering sustainable solutions and services that are affordable, innovative, flexible, and attentive to the most vulnerable groups to ensure equal access to energy.



**With our partners:** Using various tools, such as the crowdsourcing platform [openinnovability.com](https://openinnovability.com), the Group's different areas can dialogue with startups, industrial partners, small and medium-sized enterprises ("SMEs"), research centers, universities, and entrepreneurs to face the challenges of the future together and ensure sustainable progress for all.



**With the financial community:** we maintain a constant and open relationship, based on principles of fairness and transparency, in compliance with disciplines and best practices, in order to increase the level of understanding of the activities carried out by the Enel Group.

# Enel Chile electrifying by using cleaner energy

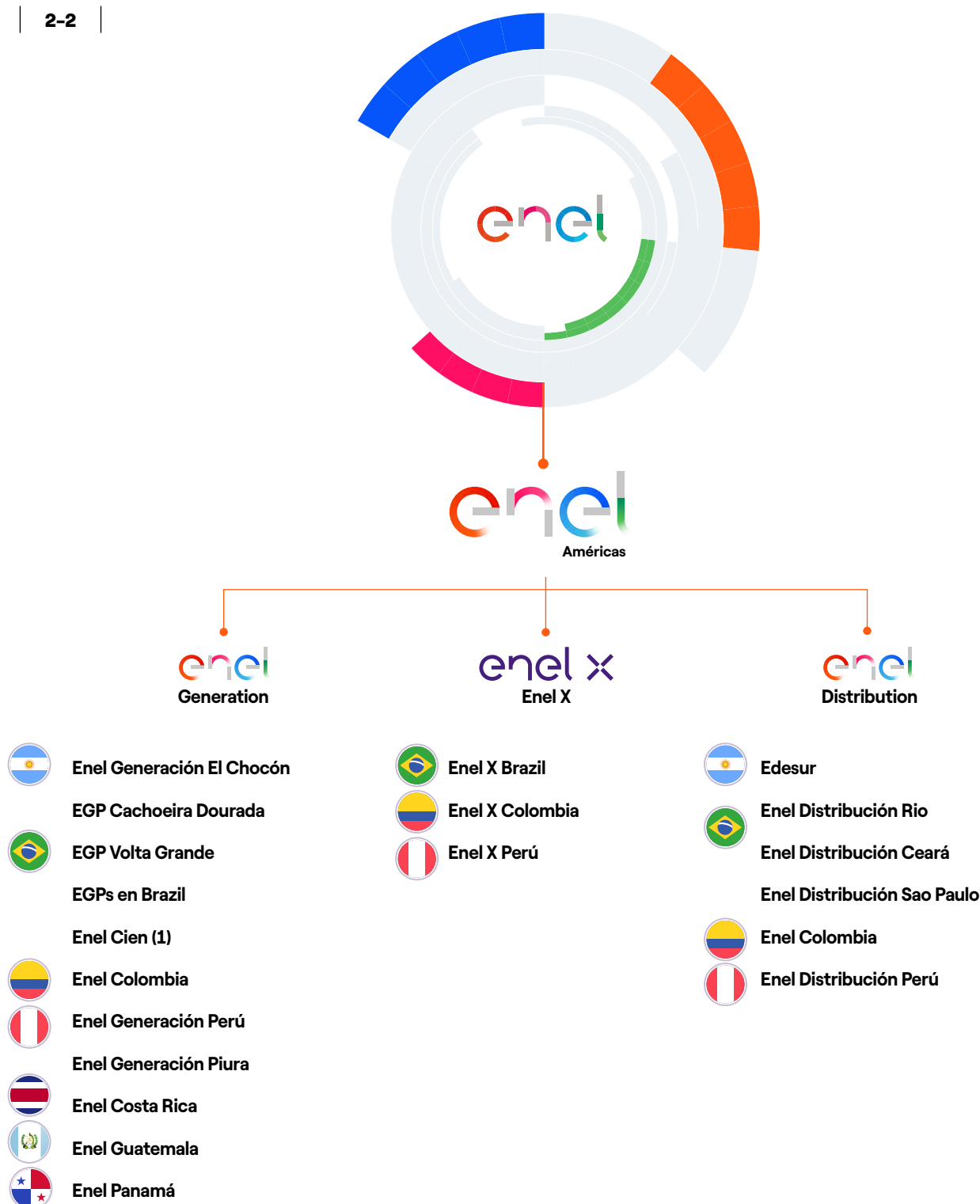
2-1

2-6

Our company is among the top players in the power sector in the region, with operations in seven countries, an installed capacity of 14.6 GW, and more than 23.8 million consumers. Established as a publicly traded corporation. We are listed on the Santiago Stock Exchange and have a strong presence in both the generation and distribution segments. Additionally, we offer a wide range of products and services to support electrification.

## Business Structure

2-2

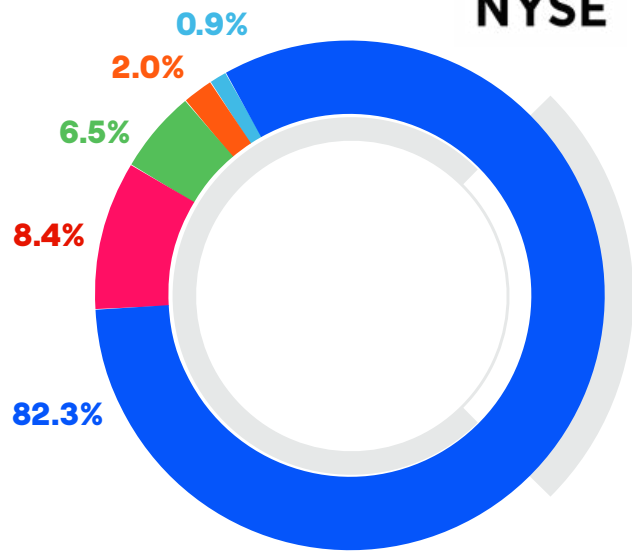




## Investors

- Enel SpA
- Pension Fund Managers
- Foreign shareholders
- Other local shareholders
- Other shareholders

BOLSA  
SANTIAGO  
x nuam



## The Market Capitalization as of December 31. 2023

**US\$ 11.9 billion**



MSCI



S&P Dow Jones  
Indices  
A Division of S&P Global



We are part of Enel SpA, a multinational electricity company and a leading integrated player in the global energy, gas, and renewable energy markets. Our Group is present in more than 38 countries with 61 thousand employees, producing energy with more than 81 GW of installed capacity and distributing

electricity through a network of more than 1.8 million kilometers, making it the leading private operator of electricity grids in the world, with around 70 thousand end users globally and the most extensive customer base among its European peers.

## Generation

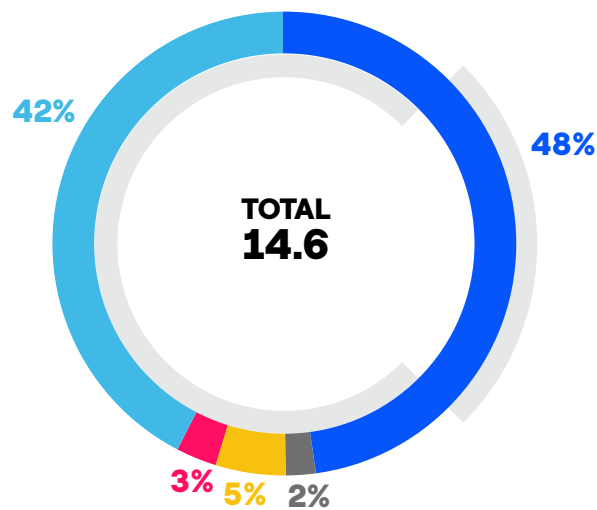
EU1

EU2

In 2023, net installed capacity reached 14.6 GW, of which 98% is renewable. Consolidated electricity generation reached 48.9 TWh, with 94% renewable, while energy sales totaled 73.5 TWh.

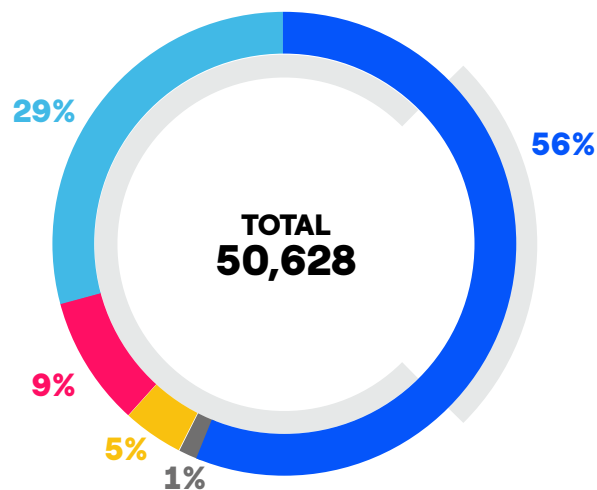
### INSTALLED NET CAPACITY

MW



### NET GENERATION

GWh

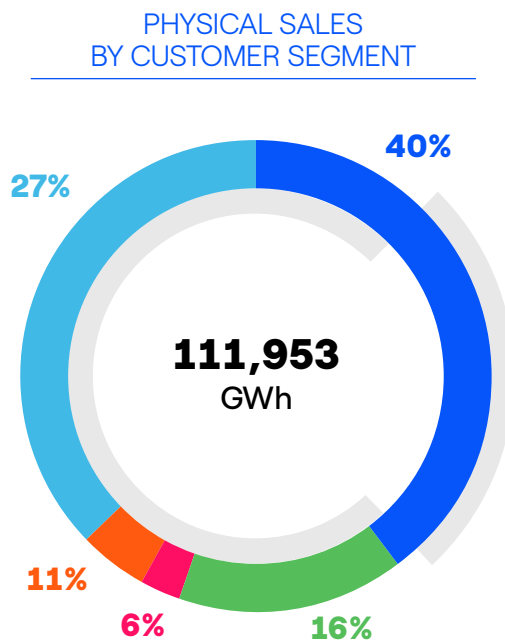
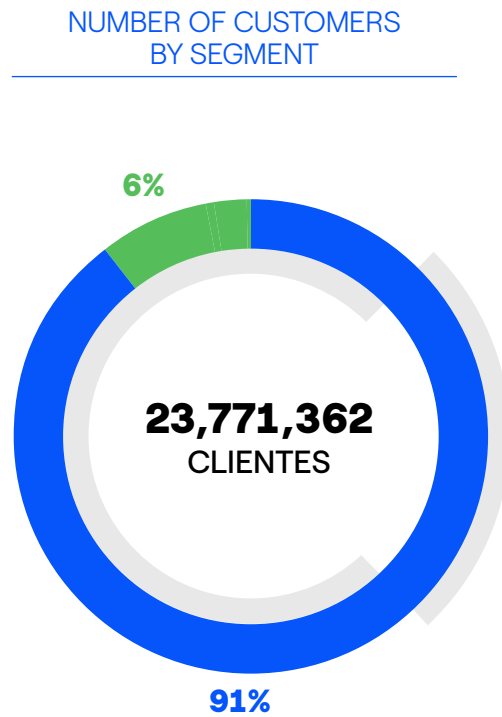




## Distribution

| EU3 |

We are determined to drive progress in the electrification and digitalization of cities while enhancing quality indicators. Our distribution business achieved impressive results, selling 112 TWh and providing power to over 23.8 million customers.



- Residential
- Commercial
- Industrial
- Others
- Tolls







## Products and Services for Electrification

We promote electrification for new energy uses through our subsidiary Enel X, offering energy products and solutions based on innovation and sustainability. We aim to meet the needs of our customers, who have a growing awareness of sustainability and the efficient use of energy.



enel x

**9.8** thousand

**Charging points<sup>(1,2)</sup>**

**+34%**

7.3 thousand in 2022

**3,403** thousand

**Electric Buses<sup>(1)</sup>**

**+40%**

2,428 in 2022

**1,098** thousand

**Maintenance and Repair (M&R)**

**+75%**

629 thousand in 2022

**1,112** thousand

**Public Lighting<sup>(1)</sup>**

**+20%**

924 thousand in 2022

**53** MWp installed

**Photovoltaic Solar Energy PV<sup>(1)</sup>**

**+44%**

37 MWp installed in 2022

(1) Cumulative figures.

(2) Excludes Enel X Way Chile charging points



# OUR GOVERNANCE IN SUSTAINABILITY

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We have implemented a governance structure based on demanding international practices, which act as the foundation of our decision-making processes and operations and whose management permeates our entire value chain. Thus, we guarantee the implementation of our sustainable business model, which integrates environmental, social, and ethical aspects and factors.

**Board of Directors:** Approves strategic, industrial, and financial plans, including the company's annual budget and industrial plan, which complement key guidelines to promote a sustainable business model and lay the foundation for long-term value creation. The Board is also responsible for approving our annual reports and for all the Company's work, addressing environmental issues – such as biodiversity, water management, emissions, etc.; social issues – such as human rights, diversity, and inclusion, talent retention, health, and safety, among others – and governance – such as anti-corruption practices, responsible lobbying, transactions between related parties and the approval of risk maps that consider, in turn, cybersecurity risks and those derived from climate change.

**Board of Directors Committee:** As of June 2020, this Committee is made up of independent directors. In its role, the Committee addresses, supervises, and follows

up on the central issues in this area: the sustainability plan and its guidelines, the general structure of this document, the specific matters related to performance in the areas of environment, climate change, biodiversity, social, health and safety, labor development, and those related to governance, such as transparency, trade relations, and human rights, among others. This committee also analyzes and evaluates the evolution of best practices related to corporate sustainability and our company's positioning in the main Environmental, Social, and Governance (ESG) indices. The Investor Relations Department, in conjunction with the External Relations and Sustainability Department, keeps this Committee informed about the trends of Socially Responsible Investors and the status of our company's relationships with them.

**General Manager and Chairman of the Board:** The Company's General Manager and Chairman are responsible for defining and implementing the sustainable business model, determining the guidelines for managing the energy transition, promoting the production of renewable energies, and implementing business practices that consider the expectations of the different stakeholders in our work. The chairman of the Board does not serve as the Company's executive.



## External Relations and Sustainability Management

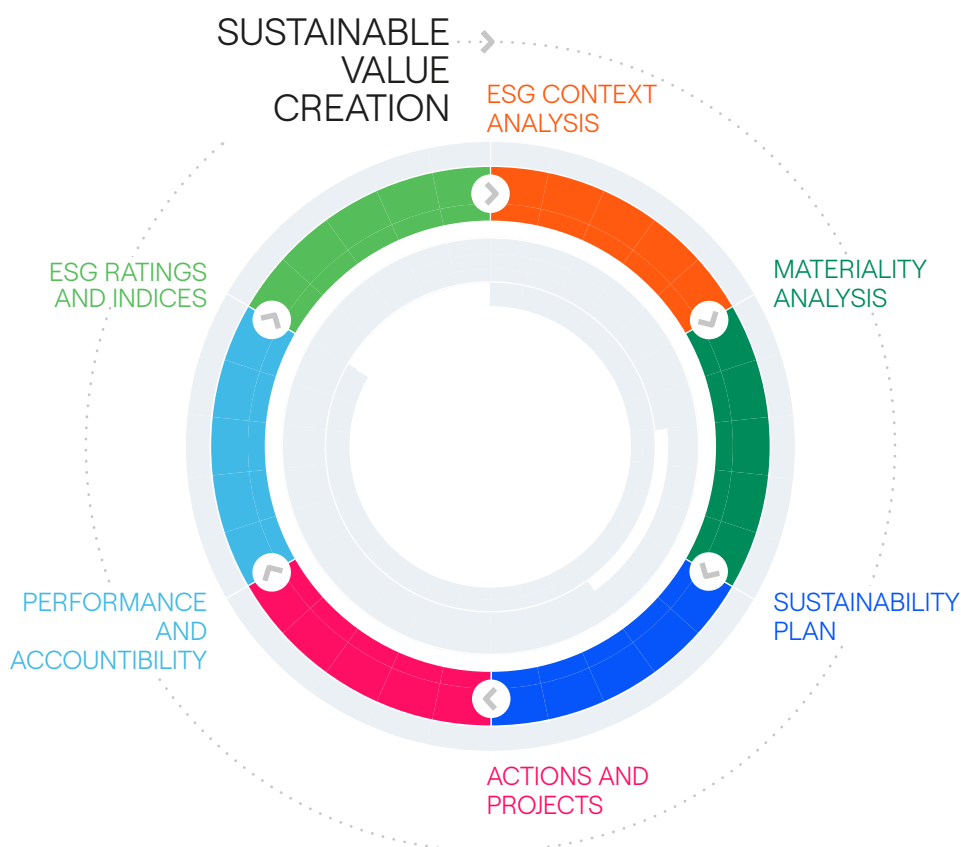
The External Relations and Sustainability Management reports quarterly to the Board of Directors on the following issues:

- Monitoring and progress of compliance with the company's sustainability plan.
- The analysis of visits to the section of our website where the annual reports are located in accordance with Thousandstones of public interest relevant to Enel Américas.
- The valuation of publicly available information about our company, based on the ratings that Enel Américas receives from various ESG indices and rating agencies, such as DJSI (Dow Jones Sustainability Index), MSCI (Morgan Stanley Capital International), FTSE4 Good, Morningstar Sustainalytics, CDP, and Moody's ESG Solutions, among others.

For us, sustainability is an essential component of our business processes and the foundation of our approach to addressing significant global issues. This integration is feasible thanks to established processes throughout the organization based on the analysis of the context and macro trends, which allows us to assess economic, social, and environmental concerns, as well as analyze the associated risks and seize the opportunities.

Understanding the context in which we operate permits us to promote responsible growth and contribute to long-term improvement. The context analysis is, thus, crucial to identify the actual and potential impacts associated with our activities, as well as a guiding element in defining and planning our short, medium, and long-term objectives, which take the form of specific actions and the development of projects and initiatives in support of our sustainability strategy.

Dialogue and feedback from stakeholders are fundamental inputs to improve the ESG areas contemplated in the review and adjustment of our sustainability plan. This process of continuous improvement aims to make our company increasingly competitive in terms of its ability to mitigate environmental, social, and economic risks, to be a leader in the creation of shared value in ESG matters, and at the same time, to generate a positive impact by articulating the creation of sustainable value in the long term for our shareholders and for all the stakeholders with whom we operate. We interact with stakeholders, always based on respect for human rights as a fundamental element to achieve sustainable success.



# OUR PRIORITIES

Considering the analysis of the ESG context and related trends, the materiality analysis process, and the participation of stakeholders and experts, it allows us to identify those issues that represent the organization's most significant impacts on the economy, the environment, and people, including the impacts on human rights.

Material issues represent our action priorities, on which we pin our ESG objectives aimed at creating long-term sustainable value. We also prioritize the content we include in our corporate reporting documents.

Below is our materiality analysis framework:





## Context analysis

Identification and analysis of the main current and future **ESG megatrends** in order to identify their risks, limit their impacts and make the most of them.

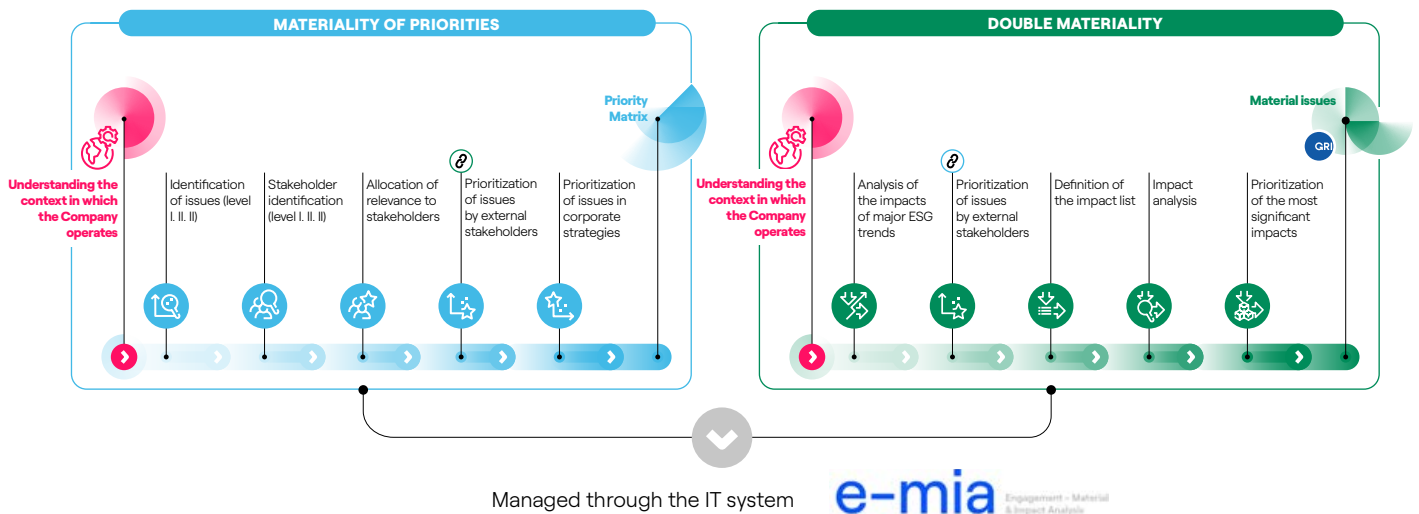
We involve our stakeholders and relevant experts in the development of our products and services.

## Priority matrix

Identification and assessment of priority issues for the **Company** (Y-axis) and for its main **stakeholders** (X-axis) representing the **Group's priority matrix**.

## Double materiality

Identification of **material issues** based on the assessment of the **impacts generated** and the **impacts suffered** (materiality of the impact and materiality) financiera)







Our materiality analysis is based on the guidelines of the most recognized international standards, including the Universal Standard GRI 2021 (Global Reporting Initiative), AA1000 (Accountability 1000), and the new guidelines introduced at the European level by the Corporate Sustainability Reporting Directive (CSRD) and the ongoing work of EFRAG (European Financial Reporting Advisory Group). In our analysis, we also considered the Value Reporting Foundation (SASB) and SDG Compass standards, which support companies in adapting their strategies to the United Nations SDGs.

The concept of materiality has evolved because of the changing regulatory landscape. We now consider the perspectives of both the company and its stakeholders when identifying essential issues. This includes looking at the significant impacts that the company generates and receives. By doing so, we can determine the key issues that will shape our future efforts in developing a sustainable business.

This means that, on the one hand, we consider financial materiality or "inward impacts"—an approach that is usually of greater interest to investors—in accordance with the definition proposed by the IFRS Foundation through the Sustainability Accounting Standards Board (SASB). This definition allows us to identify and evaluate those sustainability issues that influence the company's financial value in the short, medium, and long term.

On the other hand, we complement this approach with that of non-financial materiality, i.e., environmental and social materiality or external impacts, which allows us to harmonize our view of a broader set of interest groups, such as consumers, civil society organizations, and local communities, among others. This approach is attributable to the definition proposed by the Global Reporting Initiative (GRI), which makes it possible to identify and evaluate those impacts on the economy, the environment, and people.







# SUSTAINABLE BUSINESS STRATEGY

2-22

Following global megatrends and the national context analysis, as well as stakeholder prioritization of material issues, we have defined each company's and support area's specific contribution to our strategy, allowing us to implement the sustainability plan successfully.

This way, the sustainable business strategy permits us to have a future horizon that incorporates sustainability management into our company's business throughout our value chain. It also allows us to carry out a series of activities and actions that are presented annually to the Board of Directors and serve as a road map to meet the expectations of our stakeholders and the market.



## Sustainability Plan 2024-2026

It represents our company's strategic lines of action and is divided into five macro areas, interconnected with each other:

- 1. Zero-emission ambition:** to achieve "zero emissions" goals by 2040 while promoting the electrification of our customers' uses and offering them a reliable and sustainable service.
- 2. Stakeholders:** creating long-term value with and for all our stakeholders. helping them grow and meet their challenges.
- 3. Nature:** promote the protection of natural capital, with a special focus on biodiversity.
- 4. Growth accelerators:** empowering and accelerating sustainable progress through innovation, digitalization, and the circular economy.
- 5. Human rights:** supporting governance, respect for and promotion of human rights, and continuous improvement of health and safety objectives.



# Sustainability Plan





**Zero emissions ambition.** We include our business model actions aligned with the objective of containing and not exceeding the temperature increase of **1.5 degrees Celsius** compared to pre-industrial levels. To achieve this ambitious goal, we will develop **new renewable capacity** and hybridize **renewables and storage solutions**.

We are committed to **electrifying the solutions preferred by people in their day-to-day lives**, making them protagonists in adopting cleaner energies. We support our strategic actions through our digitalized platform, which is capable of managing a significant customer base. This allows us to create value by reducing our customers' energy expenditure and carbon footprint, significantly and tangibly improving the quality of life for all.



**Stakeholders.** Our closeness to people is at the heart of our commitment, whether they are employees, suppliers, community members, or customers. Responding to their needs also translates into our attention to those who are most exposed in the transition to a decarbonized economy, with particular attention to their **requalification and reconversion** to support them in creating a more resilient ecosystem. In relation to our employees, we are also committed to promoting a **diverse and inclusive environment**, encouraging capacity building and consolidation. As an integral part of our strategy, we establish **responsible relationships with the communities** in which we operate, promoting social and economic development. We have increased our commitment to sustainability within the supply chain by incorporating environmental, social, and governance requirements.



**Nature.** The challenge presented by **climate change** is a major hurdle for people. Our strategic factors incorporate protecting the environment and natural resources, along with our commitment to fighting climate change and contributing to **sustainable economic development**. These factors play a crucial role in our planning, operation, and overall growth. We are fully committed to **environmental sustainability** and take active steps to reduce our impact on the planet. We prioritize the conservation and conservation of **nature and biodiversity**, guaranteeing that our activities have minimal adverse effects on the environment.



**Growth Accelerators.** They are fundamental tools to increase and broaden the range of action to achieve our objectives, encompassing and strengthening all the issues of the sustainability strategy. **Innovation** facilitates the integration of sustainability into all aspects of our businesses, playing a central role that allows us to respond to our stakeholders' needs, extending the scope of our strategy's impacts. In addition to innovation, we include the **circular economy** as an accelerator that aims both to reduce our consumption of materials throughout the value chain and to develop circular business models and new solutions such as exchange platforms. Furthermore, we integrate cybersecurity as a critical element to strengthen our strategy, **the basis of digital transformation** necessary to increase resilience, and **digital supports**, that is, platforms and tools that make the daily activities of those who work in the company more sustainable.



**Human Rights.** Our commitment to respect **human rights** throughout the entire value chain, including people's **well-being, health, and safety, is at the heart of our strategy to contribute to sustainable progress**. Strong governance is the foundation of sustainable success and is intrinsically linked to our corporate governance structure, which incorporates ESG aspects into key corporate decision-making processes.







## Commitment to the SDG's

As part of the Enel Group, Enel Américas is committed to making a specific contribution to four of the 17 Sustainable Development Goals (SDGs) defined by the United Nations in 2015 through its business model, without excluding the contribution to the other goals.

This commitment to the SDGs was the result of defining our sustainable business model, which is focused on the just energy transition and is reflected in the investments of our business lines.

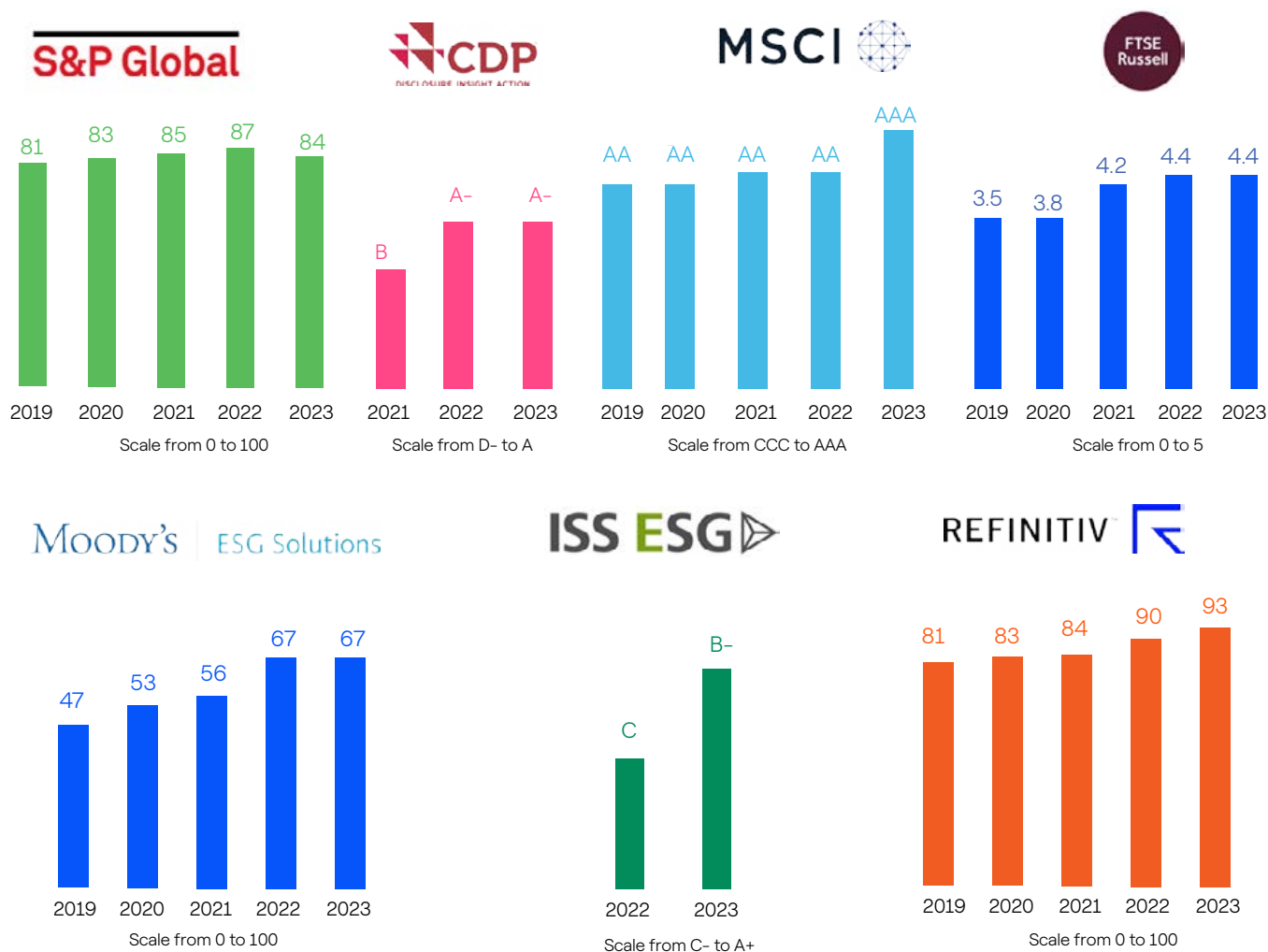
**The SDGs which Enel Américas is committed to are:**

SDG	ENEL AMÉRICAS COMMITMENT	
	<b>Guarantee access to affordable, safe, sustainable, and modern energy</b>	Several years ago, the Enel Group decided to invest in generating plants with 100% renewable technology, aiming for affordable, safe, sustainable, and modern energy (SDG 7). As part of this process, Enel Américas continues its growth plan, adding 1.6 GW of renewable energy by 2026, compared to 2022.
	<b>Build resilient infrastructure, promote sustainable industrialization, and foster innovation.</b>	In order for this renewable electricity to reach customers' homes, Enel Américas needs a solid, digitized, and resilient infrastructure. In accordance with this principle and in line with SDG 9, the company focuses its investments on grid digitalization and service quality.
	<b>Sustainable Cities and Communities</b>	The urbanization phenomenon challenges the electricity industry to contribute to the sustainability of cities, allowing citizens to opt for different services that generate less pollution, as well as being inclusive and affordable. In this regard, and in line with SDG 11, Enel Américas has invested in new services aimed at electrification and digitalization.
	<b>Climate action</b>	<p>To meet SDGs 7, 9, and 11, the company has adopted a business aligned with the SDG 13 targets, "Climate Action," highlighting investments aimed at reducing direct emissions and customers' carbon footprint.</p> <p>Decarbonization and a just energy transition are the Enel Group's strategic pillars. Enel Américas foresees reducing CO2 emissions to Zero by 2040.</p>

# MAIN SUSTAINABILITY RATINGS

Using a variety of methodologies, analysts and rating agencies review our performance on environmental, social, and governance issues. These independent evaluations are strategic for investors to identify sustainability risks and opportunities, helping them to formulate both active and

passive sustainable investment strategies. In 2023, we were able to consolidate our leadership position in an environment of greater demands and endorse our commitment to an ESG business strategy with solid actions and results.







# MAIN AWARDS AND DISTINCTIONS

## Sustainability Rating Distinctions

### INSTITUTION



### S&P Global Ratings



**TOP 100 COMPANY 2020**  
Diversity and Inclusion Index



FTSE4Good



### AWARD



For the fifth consecutive year, the company was confirmed in S&P Global's The Sustainability Yearbook 2023 and distinguished for the first time in the Top 10 category with the best score, ranking among the most sustainable companies in its industry globally.

In 2023, Enel Américas was included in the three categories in which it participates: Emerging Markets, Pacific Alliance Integrated Market (MILA), and Chile. The company scored 84 points, which places it among the best companies globally. The following areas with the highest score (100) stand out: Innovation Management, Human Rights, Water Risk, Transparency and Reporting, and Business Ethics.

The Refinitiv Sustainability Score measures a company's performance based on verifiable data in the public domain. It captures and calculates more than 630 enterprise-level measures, of which a subset of 186 of the most comparable and material by sector drive the overall enterprise evaluation and scoring process.

Enel Américas was rated with 93 points out of a maximum of 100 for 2023, ranking as the best-evaluated company.

The London Stock Exchange's Sustainability Index ranks the best companies based on their performance in areas such as climate change, governance, respect for human rights, and anti-corruption measures. Enel Américas was once again included in this ranking in the Emerging Markets and Latin America categories, with 4.4 points out of a maximum score of 5.

In the last evaluation carried out in December 2023, Enel Américas received the highest AAA rating (maximum AAA) and was the first Chilean company to obtain it. At the same time, it is part of the various sustainability stock market indices offered by this entity. MSCI's evaluations aim to measure companies' long-term financial resilience to material risks.

## INSTITUTION



MOODY'S



## AWARD



Enel Américas has been recognized as one of the top-performing companies in the global electricity sector by the ISS ESG Corporate Rating. It has received the PRIME company rating for its outstanding sustainability performance. This recognition is a testament to the exceptional results achieved in a rigorous evaluation conducted by ISS. With over 100 questions based on public information, Enel Américas' integrated business model meets the sustainability performance requirements.

This year, the company's performance increased by 11 points to 67 points (out of a maximum of 100) in a comprehensive assessment of ESG performance based on public information aimed at identifying risks and opportunities.

Enel Américas was distinguished by the CDP (Carbon Disclosure Project) with an A- assessment in its third participation in this initiative of voluntary reporting of actions addressing climate change. CDP is a well-known non-profit organization that, through its outreach framework, evaluates performance in the fight against climate change on a scale from A to D.

Carried out by the Corporate Sustainability Program of the Law Faculty of Universidad Católica in collaboration with the World Benchmarking Alliance (WBA). The study included all 29 IPSA-listed companies. The maximum score companies could obtain was 24 points. Enel Américas scored 18, placing it in third place.



## Other distinctions and awards

### COUNTRY



#### ARGENTINA



### AWARD



**Certified as a TOP Employer.** Awarded for our outstanding HR policies and practices. Enel Argentina is proud to have achieved the certification of the Top Employers Institute, as it is a relevant recognition of people management excellence.

#### BRAZIL



**2023 Automotive Business Award.** Enel X Way won the "Energy Transition" category. The award is open to popular voting and recognizes professional and organizational entities based on innovation and potential positive impact on the mobility ecosystem.

**Smart Customer 2023.** The award recognizes business practices that deliver the best experience for customers and employees.

**Top 3 Value Innovation Brazil.** We were recognized as one of the five most innovative companies in the country's electric power sector.

**Value Innovation Brazil 2023.** The Modern Consumer Award recognizes companies that invest in the customer experience. Enel receives the award for the second time.

**First National Asset Management Ranking.** The Regulation Academy Project won first place in the Strategic Management and General Project categories at Egaese (Electricity Sector Asset Management Meeting).

**GRI Awards.** An initiative that recognizes best business practices in the transport, energy, basic sanitation, and infrastructure sectors. Our company won in four projects in the area of Sustainability, carried out in partnership with the company's other business lines. The winning projects included Canteiro Sustentável from Enel Green Power and Enel Grids; Enel Brazil's Enel Share program; the Enel Share Opportunity and Technical Training for Women program by Enel Grids and Enel Green Power; and Enel Green Power's Sustainable Semi-Arid Biowater and Tanks Program. Enel Brazil was the only company to win four trophies at the awards. The GRI Infra Awards are held annually by the GRI Club, an organization recognized worldwide for promoting meetings and debates among leaders in the infrastructure sector.

#### COLOMBIA



**Andesco Award for Sustainability.** In the 18th edition of the Andesco Sustainability Award for best practices in five categories: market, social, labor, corporate governance, and environmental, the company won first place in the social category with the project Rehabilitation of the drinking water supply system of the Media Luna Jawuaou community, area of influence of the Windpeshi Wind Farm.

**First place in CIER awards.** The aim is to recognize innovation projects at a corporate and/or academic level developed by employees of companies and institutions operating in different segments of the electricity sector. We won first place in the Decarbonization category with the Giant Geotextile Bags project for slope stabilization.

**TOP 10.** ANDI Business Innovation Ranking evaluates companies striving to increase their capabilities in science and technology to drive the country's fourth industrial revolution. As a result of this analysis, a ranking of the top 30 most innovative companies in the country is prepared. Enel Colombia ranked 10th out of 250 companies measured and ranked first in the energy sector.

**Friendly seal.** To create spaces free of discrimination against sexually diverse persons, the Corporate Friendly Biz seal was continued in 2023 in conjunction with the LGBT Chamber of Commerce, and the recertification process began.

**Private Social Investment Index (Organized by Jaime Arteaga and Associates)** recognizes the private sector's contribution to the country's development and efforts to improve the living conditions of the territories where it operates. In 2023, the company ranked 13th out of 165 companies, improving by six positions compared to 2022. This progress is attributed to the voluntary social investment practices implemented during the period.

## COUNTRY

## AWARD

### COLOMBIA



**IR (Investor Relations) recognition.** Partnership between CESA and the Colombian Stock Exchange to promote best practices in disclosure and investor relations, with a 92.2% rating out of 100% for Enel Colombia.

**Recertification Gold Seal Equipares.** Since 2015, the company has been certified as an Equipares Gold Seal company and recertified in 2021 after successfully implementing a gender equality management strategy. Enel Colombia and Central America were recertified with the Equipares Gold Seal for the second time in 2023. thanks to the development of necessary follow-ups to the action plan and the application of instruments and tools to identify the status of gender gaps, as well as the implementation of the new platform with a regional scope. This management structure has enabled tremendous progress towards gender equality and will continue to be reinforced.

### CENTRAL AMERICA

**Top 3 CECACIER.** Enel Green Power—EGP Guatemala's Eco-Remanufacturing project won third place in the decarbonization category. The project aims to recover, restore, and maintain school desks and chairs with parts made from plastic waste extracted from the Samalá River. It also creates environmental awareness and employment.

**The company is ranked in the top five in the SUMMA ranking. It is the fourth** company in the ESG sustainability performance ranking published by the prestigious Central American magazine Summa.

### PERÚ



**Award for technological innovation in the mining and energy sector.** The National Society of Mining, Petroleum, and Energy (SNMPE) recognizes companies, suppliers, and academics that present research, technological developments, and innovations with a positive impact on the sector's competitiveness, productivity, and sustainability. Enel Generación Perú has been recognized for the development of a water resource prediction model to increase production in hydroelectric power plants through the application of artificial intelligence.

**ELSA Recognition—Harassment-Free Workplaces.** GenderLab recognized our commitment to measuring ourselves and building workplaces free of harassment, reaffirming the work and effort we make year after year to provide secure places where our employees can feel free and fully develop in our company.

**Global Reporting Initiative (GRI).** This independent international organization helps companies and other organizations take responsibility for their impacts and provides them with a common global language to communicate them. For the fifth consecutive year, we have been recognized for having engaged 25 of our suppliers, training them to issue their sustainability reports, and thus contributing to the sustainability of their supply chain.

**Sustainable Management Company (DEGS) Distinction.** This distinction is organized by Sustainable Perú and evaluates environmental, social, and governance (ESG) aspects through specific indicators aligned with international sustainability standards. Enel Generación Perú and Enel Distribución Perú were recognized for their outstanding comprehensive management of Environmental, Social and Governance (ESG) standards. Furthermore, due to the excellent performance and score achieved, Enel Distribución Perú was distinguished with the special prize in the Ethics and Integrity category among all the participants.

**Sustainable Development Award.** Recognition by the National Society of Mining, Petroleum, and Energy (SNMPE) for projects because of their innovation, sustainability, commitment to the population, and alignment with the Sustainable Development Goals (SDGs). Enel Distribución Perú received the award in the Social Management category with a project that promotes the training of technical experts in industrial electricity to promote their incorporation into the energy sector and Enel's value chain. Enel Generación Perú received the award in the Environmental Management category with a project that reduces the environmental impact of solid waste in the vicinity of the Malacas thermal power plant.





### 3.

# MATERIALITY ANALYSIS

#### ○ **We analyze the context**

identifying and analyzing the main current and future factors and megatrends in sustainability to limit risk and impact, taking advantage of their opportunities.

#### ○ **We involve different categories of internal and external stakeholders**

by actively listening to individuals or stakeholders who are or could be influenced by our activities.

#### ○ **We define the Priority Matrix**

identifying and evaluating priority issues for the company and our primary stakeholders.

#### ○ **We evaluate the generated and experienced impacts (Double materiality)**

We identify material issues, i.e., issues that represent the most significant aspects of our company, impacts on the economy, the environment, and people, including impacts on human rights.

#### ○ **Integration into Enterprise Risk Management:**

The results of the materiality assessment are integrated into the overall enterprise risk management process. The identified material issues are linked to and form part of the company's significant risks, enabling proactive and strategic management. This integration ensures that risks and opportunities related to economic, environmental and social aspects are addressed comprehensively and systematically in our planning and decision-making.



# OUR MATERIALITY ANALYSIS PROCESS AND MAIN 2023 RESULTS

| 2-16 | 3-1 | 3-2 | 3-3 |

## Understanding the context of sustainability

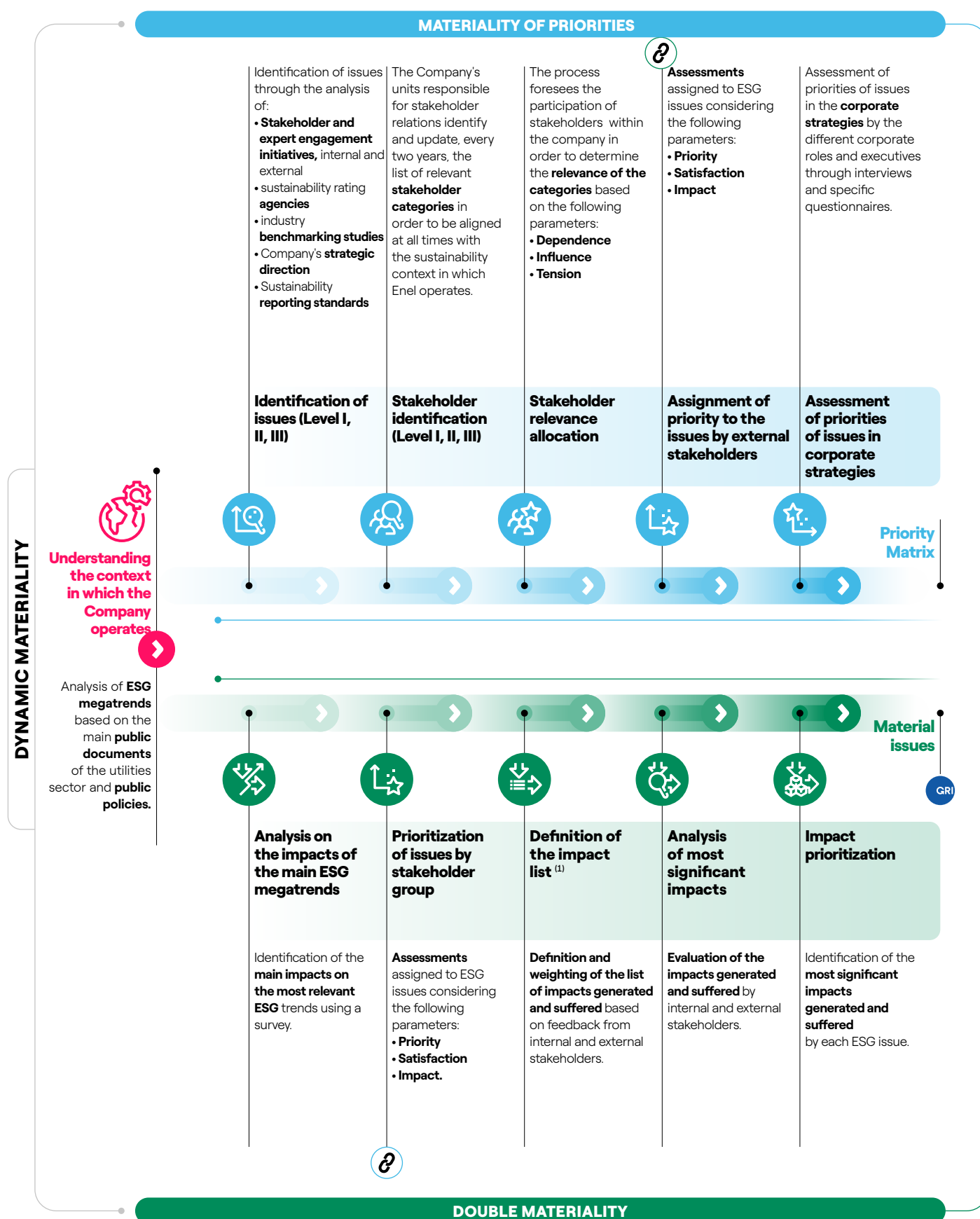
In today's complex global context, novel production and consumption models driven by technology and demographic changes are evolving, as well as new economic and geopolitical balances. We recognized the main megatrends in the sustainability context, such as the digital revolution, the development of new governance models, climate and demographic change, and resource preservation. These are the key factors affecting the economic, social, and environmental aspects of sustainable development today and in the future.

Such phenomena often influence each other and act in combination with each other, reinforcing their individual impact.

These megatrends have been detected by context analysis and associated with Materiality analysis issues, thus representing the guide to defining their impacts. Context analysis is, therefore, a crucial input to identify and adequately manage current and potential impacts.



## Materiality analysis



(1) The identified impacts are linked to the main ESG megatrends and priority level I, II, and III issues.  Activity conducted in both processes.



## Our Materiality Analysis Framework

Enel Américas conducts an annual process to identify, evaluate, define, and prioritize issues related to environmental, social, and governance aspects. We also consider the financial materiality indicated in the Norma de Carácter General No. 461, guaranteeing a comprehensive approach. Regarding this matter, the Standard states that companies are required to disclose information that may impact investors' decisions, specifically information that is deemed to influence their financial outcomes.

Since 2022, we have expanded our perspective by considering the significance of both the impacts generated and the impacts experienced (materiality of the impact) as well as financial materiality (which includes risks and opportunities), employing the concept of double materiality.

**Impact materiality:** a concept developed by the GRI 2021 standard, it analyzes and identifies material issues from the point of view of the company's impacts, that is, the effects that the organization has or could have on the environment and in relation to all its stakeholders, which in turn can indicate its contribution (negative or positive) to sustainable development.

**Financial materiality:** in line with the leading publications currently available (EFRAG, SASB, ISSB), it analyzes and identifies material matters from a financial point of view, i.e., those that affect or could affect the company's operating results and, therefore, are more relevant to investors.

## Identification of material issues

**Enel Américas considers multiple sources to define our material issues, such as:**

- Main megatrends detected by the analysis of the sustainability context
- Stakeholder initiatives
- Subjects of Greatest Interest to Sustainability Rating Agencies
- Sector benchmarking studies
- Sustainability Reporting Standards
- Our strategic orientation, as well as the indications of experts inside and outside the organization

**We then grouped the issues to be analyzed into three categories:** business and governance, social and environmental. These, in turn, are articulated on three levels, from the most generic to the most detailed.

## Identification of stakeholders

Enel Américas continuously engages with our stakeholders through numerous listening initiatives to understand their expectations and identify potential and future impacts. The various Units responsible for this relationship are tasked with

identifying and updating the stakeholder list every two years in order to always remain aligned with the sustainability context in which we operate.

**We believe that management and dialogue with stakeholders contributes to:**

**Improving**  
Managing risks  
and opportunities

**Identifying**  
Early trends and  
relevant issues

**Enhancing**  
credibility and  
trust, allowing to  
create synergies

**Favoring**  
Decision-making  
processes

**Finding**  
Improvement  
and Business  
Opportunities

## Assigning stakeholder relevance

Through the participation of all units of the company, we annually prioritize our stakeholders based on influence, dependence and tension parameters. This enables us to evaluate each group's applicability so that our sustainability strategy can be more precisely guided. For further details regarding the significance of stakeholders, please refer to the ["Influence and Dependency Matrix"](#) annex.

## Priority

### PARAMETERS

#### Influence

Importance of the relationship to the company

#### Dependence

Significance of the relationship for the stakeholder

#### Tension

Stakeholder Relationship Status







## Prioritization of issues by stakeholders

| 2-16 | 2-29 |

The results of the analysis of the priority assigned by our relevant stakeholders delineate the priority issues on which we define our potential and current impacts on which to focus our strategy. To find out their priorities, we conduct direct stakeholder surveys, which are complemented by secondary sources of information.



Concurrently, we analyze the level of stakeholder satisfaction regarding the material issues that have been identified. According to the results of the expectations analysis for 2023, the level of satisfaction of stakeholders is commensurate with the importance they assign to it. It is noteworthy that the subject matter of "Creating Economic Value" has gained prominence in comparison to 2022, reflecting the significance of the commercial and economic context throughout the examined period.

For more information on stakeholder priority and satisfaction, please refer to the ["Expectations Matrix"](#) annex.

In the following table we provide a summary identifying the relevance of each stakeholder group, the channels of participation used, the priority issues and the response methods used by the Company:



## RELEVANCE

### PARAMETERS:

**Dependence:** importance of Stakeholder Relationship

**Influence:** Importance of relationship for the company.

**Tension:** state of the relationship with the stakeholder.

RELEVANCE	CHANNELS AND TYPE OF COMMUNICATION AND PARTICIPATION	AVERAGE ENGAGEMENT FREQUENCY BY CHANNEL/TYPE	PRIORITY ISSUES FOR STAKEHOLDERS	OUR RESPONSE TO STAKEHOLDER EXPECTATIONS THROUGH THE CHAPTERS OF THIS REPORT
 <b>ENEL PEOPLE</b>	<b>Whistleblowing Channel</b> <b>Forums</b> <b>Working Groups</b> <b>Cognitive Interviews</b> <b>Intranet</b> <b>Newsletter</b> <b>Business Magazine</b> <b>Surveys</b>	Continuous Monthly Monthly Weekly Continuous Every 2 weeks Every 2 -3 months Twice a year	<ul style="list-style-type: none"> <li>Water resources management</li> <li>Health and Safety</li> <li>Fair corporate conduct</li> </ul>	<ul style="list-style-type: none"> <li>Nature conservation</li> <li>Occupational health and safety</li> <li>Sound governance</li> </ul>
 <b>INSTITUTIONS</b>	<b>Whistleblowing Channel</b> <b>Web Channel</b> <b>Press Releases</b> <b>Direct Contacts</b> <b>Social Media</b>	Continuous Continuous Weekly Daily Continuous	<ul style="list-style-type: none"> <li>Preservation of biodiversity and ecosystems</li> <li>Fair corporate conduct</li> <li>Climate change</li> </ul>	<ul style="list-style-type: none"> <li>Nature conservation</li> <li>Sound governance</li> <li>Zero emissions ambition</li> </ul>
 <b>SUPPLIERS AND CONTRACTORS</b>	<b>Whistleblowing Channel</b> <b>Web Channel</b> <b>Forums</b> <b>Direct Contacts</b> <b>Working Groups</b> <b>Dedicated meetings</b>	Continuous Continuous Monthly Daily Monthly Weekly	<ul style="list-style-type: none"> <li>Water resources management</li> <li>Health and Safety</li> <li>Fair corporate conduct</li> </ul>	<ul style="list-style-type: none"> <li>Nature conservation</li> <li>Occupational health and safety</li> <li>Sound governance</li> </ul>
 <b>CUSTOMERS</b>	<b>Agents</b> <b>Aplicación móvil</b> <b>Whistleblowing Channel</b> <b>Web Channel</b> <b>Forums</b> <b>Working Groups</b> <b>Enel Stores and Commercial Offices</b> <b>Social Media</b> <b>Survey</b>	Daily Continuous Continuous Continuous Monthly Monthly Daily Continuous Twice a year	<ul style="list-style-type: none"> <li>Sound governance</li> <li>Health and Safety</li> <li>Digital Transformation</li> </ul>	<ul style="list-style-type: none"> <li>Sound governance</li> <li>Occupational health and safety</li> <li>Business Drivers</li> </ul>
 <b>MEDIA</b>	<b>Enel Investor App</b> <b>Press Releases</b> <b>Direct Contacts</b> <b>Dedicated meetings</b> <b>Roadshow</b> <b>Survey</b>	Continuous Weekly Daily Weekly 4 times a year 2 times a year	<ul style="list-style-type: none"> <li>Sound governance</li> <li>People Management. Diversity and Inclusion</li> <li>Electrification of uses</li> </ul>	<ul style="list-style-type: none"> <li>Sound governance</li> <li>Empowering our staff</li> <li>Business Drivers</li> </ul>
 <b>FINANCIAL COMMUNITY</b>	<b>Mobile App</b> <b>Enel Investor App</b> <b>Web Channel</b> <b>Direct Contacts</b> <b>Dedicated meetings</b> <b>Investor Day</b> <b>Roadshow</b>	Continuous Continuous Continuous Daily Weekly Once a year 4 times a year	<ul style="list-style-type: none"> <li>Sound governance</li> <li>Economic value creation</li> <li>Climate change</li> </ul>	<ul style="list-style-type: none"> <li>Sound governance</li> <li>Business Drivers</li> <li>Zero emissions ambition</li> </ul>



Stakeholder relevance increases in relation to the increase in color intensity.



## RELEVANCE

### PARAMETERS:

**Dependence:** importance of Stakeholder Relationship

**Influence:** Importance of relationship for the company.

**Tension:** state of the relationship with the stakeholder.



### RELEVANCE

#### CHANNELS AND TYPE OF COMMUNICATION AND PARTICIPATION

#### AVERAGE ENGAGEMENT FREQUENCY BY CHANNEL/TYPE

#### PRIORITY ISSUES FOR STAKEHOLDERS

#### OUR RESPONSE TO STAKEHOLDER EXPECTATIONS THROUGH THE CHAPTERS OF THIS REPORT

	<b>CIVIL SOCIETY AND LOCAL AND GLOBAL COOMINITIES</b>	<b>Whistleblowing Channel</b>	Continuous	<ul style="list-style-type: none"><li>• Water resources management</li><li>• Climate change</li><li>• Preservation of biodiversity and ecosystems</li></ul>	<ul style="list-style-type: none"><li>• Nature conservation</li><li>• Zero emissions ambition</li></ul>
		<b>Web Channel</b>	Continuous		
		<b>Press Releases</b>	Weekly		
		<b>Direct Contacts</b>	Daily		
		<b>Social</b>	Daily		
	<b>BUSINESS COMMUNITY</b>	<b>Direct Contacts</b>	Daily	<ul style="list-style-type: none"><li>• Climate change</li><li>• Health and Safety</li><li>• People Management. Diversity and Inclusion</li></ul>	<ul style="list-style-type: none"><li>• Zero emissions ambition</li><li>• Business Drivers</li><li>• Nature conservation</li></ul>
		<b>Forums</b>	Monthly		
		<b>Working Groups</b>	Monthly		
		<b>Dedicated Meetings</b>	Monthly		



Stakeholder relevance increases in relation to the increase in color intensity.

## Evaluation of the priorities of the issues in the business strategy

To prepare the 2023 priority matrix, Enel Américas evaluated the material issue, considering the guidelines defined by our Strategic Plan, the objectives of the different business lines, and the commitments assumed in our policies.

**The priority issues for the company and stakeholders include the following:**

- Occupational Health and Safety
- Sound governance
- Fair corporate conduct
- Customer engagement
- Economic value creation

For more information on priorities, please refer to the [“Priority Matrix”](#) annex.

## Identifying, evaluating, and prioritizing the most significant impacts

To identify the impacts, risks, and opportunities related to our company's activities and ensure their comprehensive coverage, in 2023, we carried out an analysis considering the most recent publications of the leading international standards, including GRI 2021, SASB, ISSB, and EFRAG, carried out through the following activities:

**Analyzing the impacts of the leading sustainability trends:** We surveyed the Enel Group level aimed at our stakeholders, complemented at the local level, to evaluate the impacts of the main sustainability megatrends identified through the analysis of the context above.

**Prioritizing issues by external stakeholders:** We implemented listening initiatives that engaged our critical stakeholders at the local level to assess issues' priority, satisfaction, and impact.

**Defining the list of impacts:** based on an internal analysis, we defined a list of both positive and negative impacts generated and experienced that affect or may influence relations with our stakeholders.







## Double materiality vision

To guarantee a double materiality vision, Enel Américas' work considers impact materiality and financial materiality.

**Impact Materiality:** Enel Américas reinforces our methodology to identify the impacts generated by our company in line with the new GRI Standards 2021 indications.

We analyze negative impacts according to their importance based on severity and probability in the case of potential impacts. We assess positive impacts based on their importance, scope, and direct and indirect contribution to the SDGs.

For the purpose of presenting this report, we have chosen the impacts generated in relation to the megatrends, which are categorized as positive or negative for the priority material concepts based on their highest degree of significance as determined by an evaluation of the impact materiality.

**Financial materiality:** Enel Américas analyzes financial materiality in accordance with the most recent publications on the major standards (EFRAG, SASB, ISBB). This analysis aims to provide a comprehensive view of the sustainability aspects related to the risks and opportunities that materially affect or may influence our company's cash flows, development, performance, positioning, cost of capital, or access to financing in the short, medium, and long term. Specifically, we analyze the relevance of sustainability issues according to the SASB standard for the segment in which electric utilities, gas, solar technology, and wind technology utility sectors are prevalent. Based on this financial materiality assessment and for reporting purposes, we picked the impacts experienced and connected with the megatrends, differentiated by positive and negative for the key material issues, in order of their highest degree of relevance.

The ["Double materiality" section](#) in the annex details the impacts generated and experienced.

## Material issues

The impact model is fundamental as it allows us to identify material issues and thus focus on the best way to manage them, both in terms of risk management and in terms of improving opportunities. We also recognize our strategic priorities and consider the point of view of our stakeholders. In this sense, the identification of priority sustainability issues strengthens our impact management.

Assessing the generated and experienced impacts, along with their relative significance, helps identify material issues. The outcome of this analysis forms the foundation for identifying and defining the objectives to be incorporated into the strategic plan and sustainability plan, which are supported by our various business lines.

Thus, our materiality analysis—in its different processes—is an important factor for decision-making, whether it is planning interactions with our stakeholders, defining the company's priorities—in line with the priorities of our stakeholders—or managing our impacts.

The ["GRI Materiality"](#) section presents a list of material topics and the respective GRI reference as a monitoring and management indicator.







## 4. OUR PERFORMANCE

### ○ **Zero-emission ambition and clean electrification**

are at the heart of our strategy to promote a just transition. We are implementing it sustainably and innovatively.

### ○ **People are the protagonists of sustainable progress**

– not only those who work with us but also our customers, suppliers, communities, institutions, the financial community, the media, companies, and trade associations.

### ○ **Protection of nature and respect for human**

rights form our daily commitment to current and future generations.





# BUSINESS DRIVERS

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# GRIDS

## Management approach

3-3

We have reinforced the resilience and flexibility of our grids by digitalizing and automating both the operation and maintenance of our facilities. Our goal is to turn our grids into an inclusive and participatory platform, taking advantage of new opportunities with innovative and circular business models and offering services that generate value for our customers. The just energy transition involves a transformation in energy.

Consumption patterns where infrastructure plays a critical role in providing customers with reliability, security, and service continuity. Our management is also focused on exceeding regulatory standards, addressing grid vulnerabilities related to climate change, and making efficient use of resources. We are committed to implementing improvements and fixes in a timely manner by monitoring grid performance and event and failure analysis.

**23.8** millions  
customers in our network  
(+2% compared to 2022)

**112.0** TWh  
in energy sales  
(+4% compared to 2022)

**709** thousand  
Smart Meters(\*)  
(=2.4 times compared to 2022)

**4.3**times  
SAIFI

**9.0**hrs  
SAIDI



(\*) In addition to 709 thousand smart meter users, 1,013 thousand users of telemetry and remote reading meters have been installed.



## GRIDS

### DOUBLE MATERIALITY



#### MATERIAL ISSUES:

- Resilient grids

### SUSTAINABILITY PLAN PILLAR

#### BUSINESS DRIVERS

- A safer, more resilient, and digitized power grid

### HUMAN RIGHTS PRINCIPLES

- Environment
- Respect for the rights of local communities
- Communications

### SDG



Below are the objectives of the previous 2023–2025 Sustainability Plan, the 2023 results, and the objectives of the 2023–2025 Sustainability Plan, which could change from the previous plan:

### GOALS AND CHALLENGES

ACTIVITIES	TARGET PLAN 2023–2025	RESULT 2023	TARGET PLAN <sup>1</sup> 2024–2026	SDG
Total loss of energy	11.0%	12.5%	11.3%	7 9

Note: Loss ratio considers Brazil and Colombia



## Actions to improve and modernize the grids

The innovative resilience strategy has been formulated based on insights gained from recent climate events and the best practices of utilities worldwide. This approach entails enhancing the robustness of our electricity distribution infrastructure against climate phenomena, thereby extending its operational

lifespan resiliency throughout business management. Given the impracticability of entirely anticipating weather phenomena, our approach centers on delineating system resources that effectively alleviate their consequences while promptly reinstating service to the greatest number of customers.



- Digitalization of the electricity grid.
- Development of smart grids and remote control.
- Improvements in quality and continuity of supply.
- Expansion, modernization, and development of the electricity grid.
- Remote control and automation of the network.



- Operation and maintenance of power grids
- Operational management of grids and associated energy losses.
- Process
- Prevention and contingency planning.
- Guarantee service quality and continuity



- Asset resilience.
- Impact Mitigation.
- Adaptation to new climate scenarios.

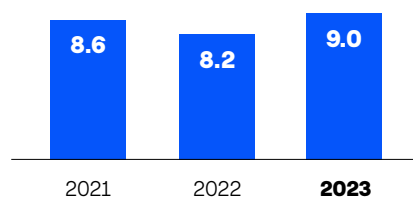
## Continuity and quality of power supply

EU28 | EU29

Enel Américas permanently manages the continuity of supply indicators on its medium and low-voltage lines to guide service quality towards highly competitive international standards. This continuity is measured through the SAIDI indicators (System of Average Interruption Duration Index).

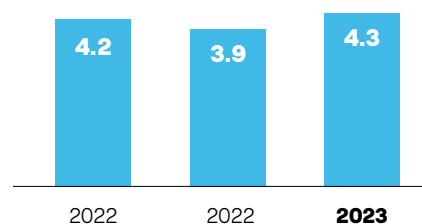
and SAIFI (System of Average Interrupt Frequency Index). The values of these indicators in 2023 have been 9.0 hours for the SAIDI and 4.3 interruptions in the distribution network (SAIFI), complying with the regulatory limit.

### SAIDI



### SAIFI

(times)



SAIDI: System Average Interruption Duration Index or Average Outage Time per user in a given period.

SAIFI: System Average Interruption Frequency Index or Average Outage Frequency per user in a given period.



## Disaggregated Américas performance

AMÉRICAS	SAIDI	2023	2022	2021
	<b>LATAM</b>	<b>9.0</b>	8.2	8.6
	ARGENTINA	<b>19.5</b>	13.9	13.3
	BRAZIL	<b>7.8</b>	7.8	8.4
	COLOMBIA	<b>5.9</b>	5.3	6.7
	PERÚ	<b>10.5</b>	10.2	6.9

AMÉRICAS	SAIFI	2023	2022	2021
	<b>LATAM</b>	<b>4.3</b>	3.9	4.2
	ARGENTINA	<b>7.9</b>	4.8	4.9
	BRAZIL	<b>3.7</b>	3.8	4.0
	COLOMBIA	<b>4.6</b>	3.9	5.2
	PERÚ	<b>2.7</b>	2.9	2.3

### ACTIONS TAKEN TO MAINTAIN THE SAIDI INDICATOR AT THE REQUIRED LEVELS

<b>Adopting Data-Driven</b>	Collection of historical data and current network conditions through a global platform, which permits the evaluation of service quality to identify needs/opportunities and propose interventions in the grids.
	Analysis of the history of events and forced failures.
	Survey of the grid conditions in normal circumstances
	Developing projects tailored to each need.
	Based on data analysis and periodic monitoring of the condition of the distribution grids in terms of supply quality, we generate investment projects that improve the grid's operational flexibility and backup capacity, which in turn enhances quality indicators.
<b>Regulatory Framework</b>	Evaluation of indicators and regulatory pathways by area and type of asset (feeder/ substation/ transformer substations).
	The regulatory improvements permit the creation of additional interconnection points that facilitate load transfers to assist consumers during power outages, thereby decreasing the duration of restarting maneuvers.
<b>Investments in the grids to improve our service quality</b>	Evaluating and establishing actions focused on improving service quality.
<b>Tree pruning</b>	Reduce the number of incidents in the medium and low voltage grid, reducing the risk of falling branches from trees on power lines.
<b>Grid flexibility to decrease our customers' downtime due to grid failures</b>	Increasing the number of remote controls per customer and minimizing reconnection times in the event of failures.
<b>Grid inspection</b>	Implementation of a LIDAR (laser imaging detection and ranging) plan, which corresponds to a 3D scan of the streets through drones, helicopters, and a car to identify anomalies on the web.
<b>Expansion and/or renovation of grids</b>	Reconfiguring existing medium-voltage lines.
	New satellite centers and new medium-voltage lines will be used to section and/or interconnect existing grids.
	Reducing the number of customers affected by outages.
	Switch from traditional grid technology to space cab, which is considered more robust and reduces failures due to contact with vegetation due to the fact that the cable is isolated (these transient faults are equivalent to 60-70% of failures in the distribution grid).



# Network Improvement Projects

## PERÚ



### E3D Modeling

The GR&3DM1 solution was initiated in 2022, and the Global Repository for 3D Modeling of the AT/MT/LV Network is currently operational. This repository will contain the results of grid inspections (cloud, points, anomalies, photographs, videos, and more). The information from these inspections will be seamlessly integrated into the cartographic system. We continued the digitalization of our transmission networks this year by using terrestrial laser scanners (TLS) equipment to perform integrated digital mobile mapping for transmission substations. This enabled us to digitize 88 kilometers of 220 kV overhead lines, eleven 220/60 substations, and twenty-four (24) 60/20/10 substations, bringing the total number of transmission substations that we digitized to 24.

### Implementation of the Leonardo BIM platform

In 2022, the production of the new Leonardo tool commenced, allowing the creation of projects using the BIM (Building Information Modeling) methodology. Leonardo is essentially a platform that centralizes all project-related information in a well-organized Common Data Environment (CDE). Simultaneously, the platform connects all the relevant stakeholders, both internal and external, to the project at the appropriate stages. By the end of 2023, all high-voltage substation projects will be seamlessly managed on the Leonardo platform. This cutting-edge platform offers a range of benefits, including automated documentation generation, efficient communication and coordination among stakeholders, and advanced 3D modeling for early detection of interferences and error reduction, among other advantages.

## COLOMBIA



In 2023, Enel Colombia introduced improvement measures that comply with regulatory standards. The company successfully tackled the primary obstacles in grid maintenance, which included adhering to the established annual plan, ensuring the availability of remote-control equipment, installing satellite equipment, implementing the protection coordination plan, and undertaking other operational measures to improve the timely delivery of service restoration. The implementation of the investment plan and the installation project for the resilience component played a pivotal role in attaining the objectives.

The quality indicators, SAIDI (Average Duration of System Interruptions Index) and SAIFI (Average Frequency Index of System Interruptions) were affected compared to the end of 2022 due to the Energy and Gas Regulatory Commission's (CREG) announcement in July 2022 regarding the non-exclusion of events caused by natural disasters, as informed by the Superintendence of Residential Public Services and exhaustive according to CREG 015 of 2018. However, Enel Colombia met the regulatory objectives.

## ARGENTINA



### Technology at the service of the grid system

The incorporation of technology allows for more efficient operation and, consequently, better service. In 2023, 2,358 pieces of operational equipment were installed at different points of the medium-voltage grids, which allowed network opening and closing operations to be carried out remotely from the control center. This enables the sections affected by a fault to be quickly isolated without affecting the rest of the network.

This is boosted by installing devices to identify faults remotely, which allows real-time information to be obtained on variables relevant to the grids. A total of 3,003 remote monitoring units (RTUs) were installed:

- **1,867** Short-circuit current passage detectors
- **599** Feeder Supervisors
- **792** water ingress detectors in chambers

In addition, pilot tests of new devices were initiated, including four remotely supervised weather stations, three koalas (medium-voltage self-disconnecting fuse actuation/drop detectors), and a remotely supervised low-voltage panel with remote measurement of electrical variables.



## KEY HIGH-VOLTAGE WORKS

### San Vicente – Inauguration of Bachofen sub-station

The works were completed, and the new Bachofen Substation, located in the town of San Vicente, was commissioned in December 2023. It provides a supply with greater power and predictability to the residents of that area in the south of the Buenos Aires suburbs. Prior to this work, the supply of the entire town was provided by the 33kV lines coming from the Cañuelas Substation.

**Benefiting customers:** 50,000

**Locations:** Downtown San Vicente, an upper corridor of route 58 (San Vicente – Canning), and a corridor of route 210 (from Alejandro Korn to Domselaar).

**Power added to the grid:** 35 MVA

**Tasks:** Construction of a new 22 km 132 kV grid 15 km underground and 7 km aerial), developed in the Glew-Pte corridor, Perón-San Vicente to power the new Substation.

### Burzaco sub-station (Repowering)

**Benefiting customers:** 57,000

**Location:** Almirante Brown

**Power:** 20 MVA

**Tasks:** replacement of 60MVA Transformer No. 1 with an 80MVA Transformer

**Benefits:** increase installed power, renovation of the park, and improvement in the reliability of the grid.

### Isla Maciel sub-station (Repowering)

**Benefiting customers:** important industrial hub.

**Location:** Avellaneda

**Power:** 40 MVA

**Tasks:** Replace transformers No.1 and No.2 of 20MVA with others of 40MVA; renovate three 13.2kV SF6 technology power switches by vacuum.

**Benefits** include increased installed power, delivery of 15MVA in medium voltage for the AySA Dock Sud customer, improvement in service reliability, and greater flexibility and availability of the grid in the industrial hub.

### Héroes de Malvinas substation (Repowering)

**Benefiting customers:** 55,000

**Location:** Lomas de Zamora Power: 80 MVA

**Tasks:** replacement of transformers No.1 and No.2 of 40MVA with others of 80MVA.

**Benefits:** increased installed power, improved service reliability, and greater flexibility and availability in the medium-voltage operation of the industrial customers of Lomas de Zamora and Lanús.

### Bosques substation (Integration)

**Benefiting customers:** 400,000

**Location:** Florencio Varela and Berazategui

**Tasks:** assembly of 132kV disconnectors in BAR III; new measurement of 132 kV buses, assembly.

**Benefits:** improved service reliability, greater flexibility and availability in operating the high-voltage grids, and reduced corrective maintenance during long periods of equipment unavailability.

## KEY MEDIUM VOLTAGE AND LOW VOLTAGE WORKS

To support the development of customers who are productive and/or economic actors, Enel Argentina supports their requirements for new supplies and greater power with works and maintenance in medium and low voltage. These works also result in improvements in the service to all users.

<b>Perito Moreno Substation</b>	<p>Smart tunneling tasks were carried out to renew damaged medium-voltage cable lines and, at the same time, generate reserve pipes for future renovations or new feeders from this critical substation that feeds the southwest area of CABA.</p> <p><b>Works for Power Increase</b></p> <p><b>Barrio 31 Padre Mujica (CABA)</b></p> <p>Underground laying of 0.4 km of low-voltage network and installation of 2 new transformer substations.</p>
<b>Municipal Police Station of the Liniers and Villa Luro neighborhoods (CABA)</b>	<p>Underground medium-voltage cable lines (0.17 km and 0.29 km, respectively); installation of new transformer substations.</p>
<b>New Departmental Mayor's Office (Berazategui District)</b>	<p>Overhead laying of 0.3 km of the medium-voltage cables; Assembly of a new transformer station with motorized cells.</p>
<b>Public School in Mataderos (CABA)</b>	<p>Medium and low voltage power lines; Erection of a new transformer substation.</p>
<b>Faculty of Philosophy and Literature (CABA)</b>	<p>Replacement of the transformer (500 kVA) that powers the building with a higher power one (800 kVA.)</p>
<b>Agricultural Industry (Esteban Echeverría District)</b>	<p>Underground laying of 0.69 km of medium-voltage cables; Installing a new transformer station with motorized cells.</p>
<b>Leading Glass Industry (Berazategui District)</b>	<p>Underground laying of 1.2 km of medium-voltage cables; replacing the switchgear in 2 transformer stations with motorized equipment.</p>
<b>Ceramic industry (Cañuelas District)</b>	<p>Underground laying of 0.6 km of the medium-voltage cables; installation of a new CSMTT (Medium Voltage Supply and Measurement Centre) equipped with remote-controlled motorized switchgear so that maneuvers are carried out centrally from the Control Centre.</p>



## Brazil

### Enel São Paulo

Enel Distribuição São Paulo reached the Thousandstone of 643,000 smart meters installed in 2023. With smart meters, the distributor increases its quality in the efficiency of energy supply management, increasing responsiveness

in the provision of services, digitizing activities that are now managed remotely, such as energy meter reading, detection of the quality of the energy supply at the point of delivery, scheduled disconnections, and on-demand reconnections, in addition to increasing the distributor's operational capacity, reducing costs, which will be reflected in future tariffs.

## Energy Loss Plan

AMÉRICAS	ENERGY LOSSES (%)	2023	2022	2021
	LATAM	12.5%	12.8%	12.9%
	ARGENTINA	16.8%	17.1%	17.1%
	BRAZIL	13.0%	13.5%	13.4%
	COLOMBIA	7.5%	7.5%	7.5%
	PERÚ	8.7%	8.2%	8.5%

Note: The criteria of the quality indicators of Colombia and Perú were modified to consider outages related to climate events and outages due to force majeure, respectively.

We prepare and develop energy loss plans, which involve inspection activities, joint standardization, network changes in loss zones, and customer energization.



## Colombia

### Targeting Losses by Leveraging Infrastructure and Mathematical Models

In 2023, various programs were developed to strengthen the use of infrastructure, compiling information on medium voltage balances at the substation level, circuit, and low voltage at the level of MV/LV distribution transformers to strengthen sweep plans in different focuses:

#### Medium and low voltage plan:

**Medium voltage:** Based on the medium voltage balances, 44 circuits were addressed, identifying areas and customers with variations between the consumption recorded in medium voltage and the consumption billed by the customer. A selection of 15,354 inspections ensured an efficiency in recovery of 35.6%, with a contribution in non-recorded consumption (NRC) of 4.1 GWh and a reduction in loss per year of 12.2 GWh.

**Low Voltage:** Based on the low voltage balances through which transformers were inspected, with 26,243 operations and a recovery efficiency of 25% was obtained, with a contribution in non-recorded consumption (NRC) of 5.3 GWh.

At the same time, targeting algorithms were implemented in large consumption customers, taking advantage of multifunctional meter data. They analyzed alarms, connection (factorial analysis), signal imbalance, contrasts, and hourly consumption, which allowed the dispatch of 2,312 operations and the recovery of 3.8 GWh.

#### Measurement Assurance

In the event of detecting anomalies or fraud on the units of measurement or direct connections to the grid, the customers' facilities and grids are operationally secured so that the energy is correctly registered through technical inspections and the installation of different devices, some of which interact with the Telemetry and Monitoring Center.

In 2023, 3,536 technical measures were implemented, including 1,068 remote consumption verification equipment (MOL) connected to the telemetry and monitoring center. Additionally, 4,159 technical measures were repowered, resulting in the recovery of 7.7 GWh of unrecorded consumption (NRC) and 22.1 GWh of Follow-up (FU) based on individual needs.



## Argentina

To minimize these impacts, the company carries out numerous actions to prevent, detect, and eradicate these situations on several fronts:

- Customer normalizations.
- Meter normalizations.
- On-site inspections.
- Raising awareness in vulnerable neighborhoods.
- Anti-theft solutions.
- Measurement plan for medium and high voltage customers.
- Analysis of information through databases and balance sheets, data mining, follow-up of recidivism, reviews of agreed consumption.
- Incorporation of robotic automation (RPA) in the customer onboarding process.
- Operations in real estate developments, gated communities or semi-open neighborhoods, in order to regularize their technical-commercial situation and the installation of individual measurements .

To make people aware of the dangers of manipulating the electricity grid, whether they are customers or not, a dissemination plan is developed, including campaigns on networks and in the media. Residents are informed about these facts through specially trained community agents.

### Normalization of vulnerable neighborhoods

#### Macro Measurements Plan

Measures were conducted in communities in the southern districts of the Buenos Aires metropolitan area and the Autonomous City of Buenos Aires to improve service in vulnerable regions. This allowed an action plan to be developed for the installation of 61 macro-measurements. These are semi-direct measuring equipment installed on a line that supplies an area without meters and cannot be regularized due to legal difficulties with property ownership. The goal is to total the energy utilized by users inside the macro-metered region.

This measurement is a method for determining communities' actual energy demands and, as a result, identifying losses, monitoring them, and implementing corrective measures. It also allows for the incorporation of this energy into the balance and the demand that municipalities regulate it. The 2023 plan helped nearly 4,800 people in prominent neighborhoods.



## Brazil

### Enel Rio

Reducing loss rates, which are primarily concentrated in high-risk areas with a high rate of energy theft and waste, where the business faces operational difficulties, continues to be our greatest obstacle. Enel Distribuição Rio, in conjunction with the Civil Police Department of the State of Rio de Janeiro, has implemented the Juntos com a Polícia (Together with the Police) initiative for the past six years in order to assist in the development of these regions. Police operations are conducted under this initiative in an effort to prevent energy theft. In order to mitigate financial losses, the organization has implemented supplementary measures to recoup revenues. These include reuniting disconnected customers and establishing connections with covert consumers, in addition to maintaining measurement equipment and enhancing reading processes. Communication and invoice payment facilitation have been wherewithal devoted considerable effort in order to execute these actions.

### Enel Ceará

Improvements in supply quality and security include the introduction of innovative technologies such as self-repair, which may autonomously reset feeders (circuits flowing out of substations) without the intervention of operators, allowing the power supply to return to normal more rapidly. This automation exists in 42% of the medium-voltage network. Another project that has been implemented is remote control, which involves the use of remote-controlled equipment to enable the remote identification of problems caused by factors outside of the network, such as falling trees, lightning strikes, and others. Over 4,800 of these devices have already been installed, allowing the network to be totally altered remotely and fast. These and other technologies are handled by 103 specialists in the System Control Center (CCS), which will be modernized in 2023.





# ENERGY GENERATION

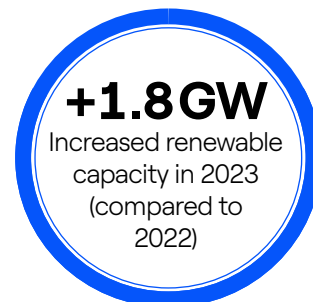
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## Management approach

To tackle climate change, Enel Américas promotes specific short-term actions that accumulate long-term benefits. This is carried out in line with our 2023–2025 Strategic Plan, which aims to increase the flexibility and security of energy supply through investments in renewables, storage, and hybrid plants.

We are developing new technologies, such as green hydrogen, to diversify our energy portfolio in favor of the matrix available in the country. These investments allow us to have a variety of energy sources and geographic locations.

Thanks to these endeavors, our objective of increasing renewable capacity by 2023 was 1.8 GW, and by 2026, it will be 1.5 GW. In 2023, a key achievement was that the majority of our newly installed generation capacity came from primary sources of renewable origin, accounting for 90% of our total installed capacity. This is a substantial increase compared to the previous period (2022), which only reached 72%. Furthermore, our generation, through technological means, had significant growth, reaching 43 GWh in 2023, compared to 39.7 GWh in 2022.



**13.2 GW** (equivalent to 90% Total installed capacity)

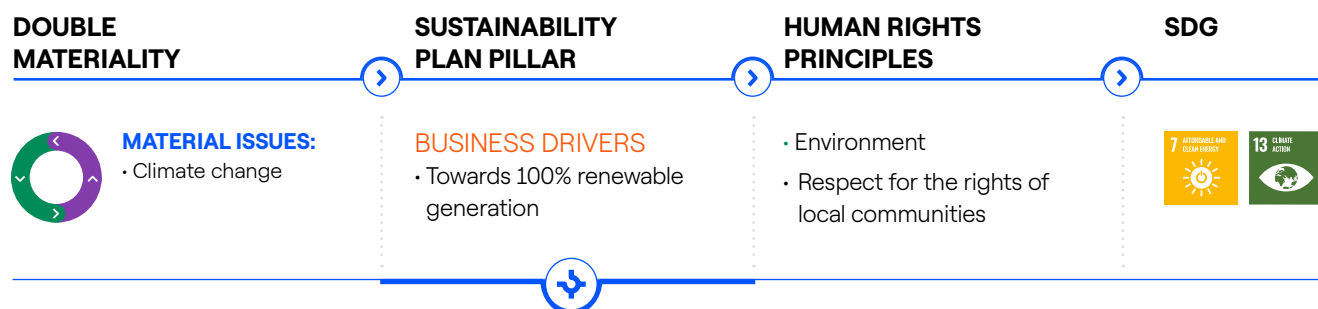
Net installed capacity by primary renewable source (2023 period)

**43 GWh** (equivalent to 85% of total generation)

Generation from renewable technologies (2023 period)



# POWER GENERATION



Below are the objectives of the previous 2023–2025 Sustainability Plan, the results of 2023, and the objectives of the 2024–2026 Sustainability Plan, which could change from the previous plan:

GOALS AND CHALLENGES				
ACTIVITIES	TARGET PLAN 2023–2025	RESULT 2023	TARGET PLAN 2024– 2026	SDG
Increasing renewable capacity	+1 GW compared to 2022	<b>+1.8 GW compared to 2022</b>	+1.5 GW compared to 2025	7 13



## Renewable energies for an emission-free energy matrix

For us, driving growth in electricity generation capacity through the development of new projects based on renewable energy sources is critical to facilitating the transition to energy-centric electrification customers and towards an

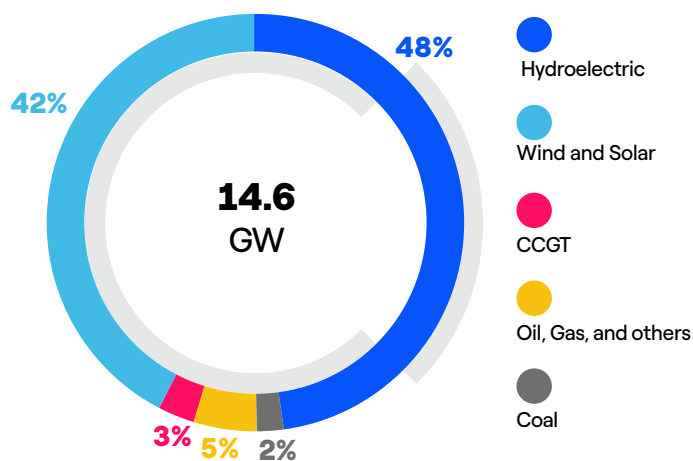
emission-free future. Since our merger with Enel Green Power Américas in April 2021, we have maintained a solid commitment to renewable energy.

### Net Installed Capacity by Generation

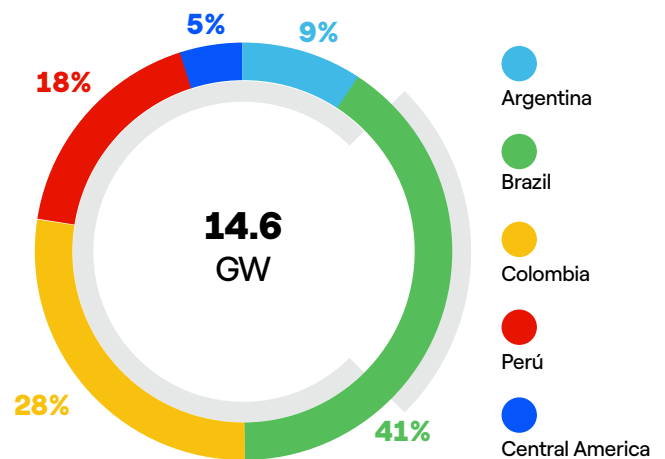
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Enel closed 2023 with solid growth in net installed capacity based heavily on renewable energy sources. Our net installed capacity from renewable sources reached 90% (13.2 GW) of our total net capacity (14.6 GW), which is well above the 71% (11.4 GW) achieved in 2022 (total net capacity of 16.6 GW).

NET INSTALLED CAPACITY 2023 (MW)



NET INSTALLED CAPACITY 2023 BY COUNTRY (MW)



Every country has experienced an important evolution towards the transition to renewable energies, and it is essential that this trend should continue. Below, we present the variation from the point of view of Renewable Generation Plants and Thermo-generation Plants.

Thermoelectric power plants	Net installed capacity (MW)	2023	2022	Var
	AMÉRICAS	1,410	4,648	▼ -70%
	ARGENTINA	0	3,091	▼ -100%
	BRAZIL	0	0	
	COLOMBIA	226	406	▼ -44%
	PERÚ	1,184	1,150	▲ 3%
Renewable power plants	Net installed capacity (MW)	2023	2022	Var
	AMÉRICAS	13,219	11,468	▲ 15%
	ARGENTINA	1,328	1,328	0%
	BRAZIL	5,968	5,071	▲ 18%
	COLOMBIA	3,813	3,305	▲ 15%
	PERÚ	1,405	1,104	▲ 27%
	CENTRAL AMERICA	705	660	▲ 7%

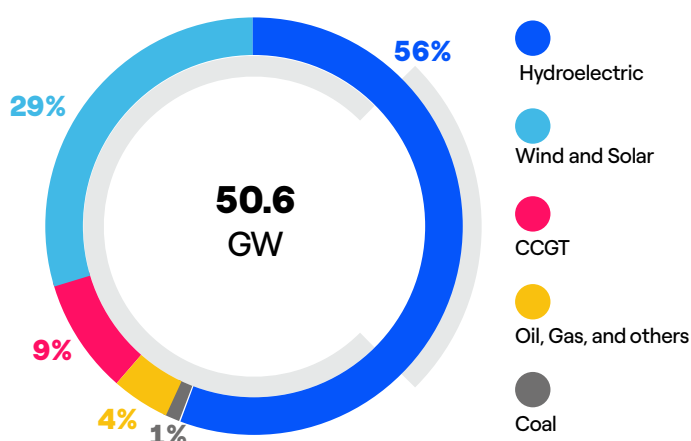
## Generated energy

EU2 | EU30

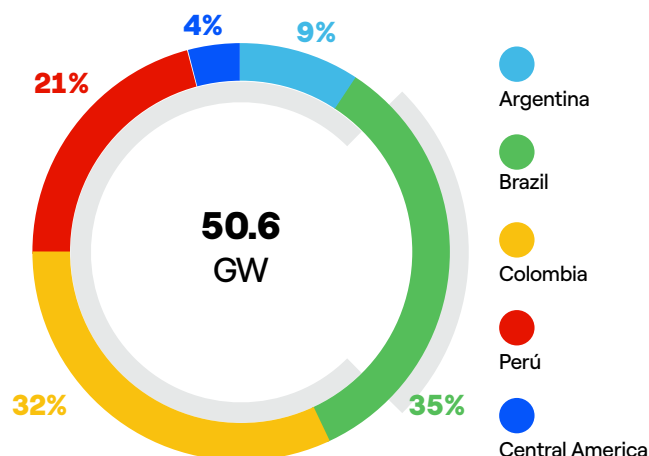
In 2023, Enel Américas' net power generation reached 50.6 TWh, experiencing a 5% decrease compared to 2022. Of particular note is the increase in the generation from renewable

sources, which is aligned with the company's sustainable and commercial strategy.

### ENERGY PRODUCTION 2023 (MW)



### ENERGY PRODUCTION 2023 BY COUNTRY (MW)



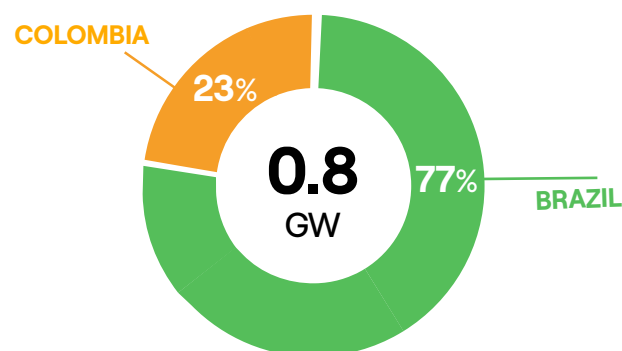
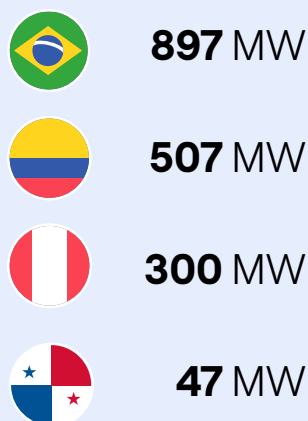
## Portfolio of projects driving the energy transition

In 2023, the development of renewable energies increased significantly, achieving 1.8 GW of additional generation capacity associated with projects in Brazil, Colombia, Perú, and Panamá.

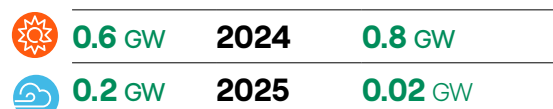
PWe have various projects in different stages of development, which allows us to execute and commission new renewable energy installations according to the deadlines set out in our expansion strategy and the respective countries' schedules.

### Projects under development:

#### ADDITIONAL RENEWABLE CAPACITY 2023



### TECHNOLOGY CAPACITY







# Sustainable Plant Model

Enel Américas has put in place management models that we apply at the different stages of our plants' life cycle, from their design to their closure. These models allow us to manage their impacts comprehensively according to their characteristics and context.



To implement this, we have established a compilation of best practices that is regularly updated and encompasses all the initiatives carried out by Enel Group's projects and facilities worldwide, as well as other models in the field of sustainable energy.

## The role of operating plants in the energy transition process

In addition to increasing our renewable generation capacity, it is crucial to efficiently manage existing capacity to meet the demand for electric power with the lowest possible

environmental impact. During this period, we have carried out several initiatives related to automation, operation, maintenance, and digitalization, among which are the following.

## Projects focused on operational efficiency in generation

Guaranteeing the availability and dependability of our power generation facilities are critical factors in optimizing the use of available resources and improving the company's economic margin. The significance of this is further emphasized when one contemplates the implications and opportunities of climate

change. Our primary objective is to establish effective water management systems through diligent cooperation with local communities and pertinent authorities in the watersheds where our facilities are located.





# Hydraulic Technology



## Colombia

### GUAVIO HYDROELECTRIC POWER PLANT

The modernization of the protections in Major Units 1 and 2, the two Minor Units, as well as the protections of the bar differential of the S/E Gis of the Power Plant, continued. Assembly works, SAT tests, and white running related to Phase II Remote Control was carried out in units 4 and 5. Progress was also made in the Repowering project for the five units of the plant, with the

signing of contracts for the manufacture of impellers and other components of the turbine, with validity until the year 2026.

Of particular note are the commencement of works on the Batatas River stone removal system and the completion of the works related to the removal of rock on the right bank of the Batatas River, the recovery of the excess tunnel floor, and the commissioning of the Batatas tunnel gate.



## Perú

One of the main projects is the implementation of the project Injection of air in the turbine in generator group 1 of the Chimay hydroelectric plant, which allows this unit to carry out secondary frequency regulation of the interconnected system with economic benefits for the company. We completed the internal turbine cleaning project of the Huampaní plant (HER1), which consisted of using the plant's drinking water to cool the internal components of the turbine. Furthermore, we have developed projects that allow us to optimize management times in the use of water resources. Such is the case of the Model for the automatic daily calculation of lost production (LP). Its main benefits are the automatic download of information on assigned power (RSF), periodic production (KWh), and flows involved in the operation of the plants in the Lima and Junín basins. Another project is the model of optimization of resources to maximize production, which allows the determination of the optimal daily flow rate for each hydrographic basin (Santa Eulalia

and Rimac). This is done either during regular operation or scheduled maintenance, identifying the maximum value of power generated with the daily available resources in the Huinco, Callahuanca, and Matucana power plants. At the same time, we developed the automatic vibration diagnosis project and monitoring system, which performs predictive and prescriptive analysis, favoring timely decision-making, improving fault detection, and permanently monitoring the status of the generation units.

The final stage of the project was to modernize four hydroelectric power plants and integrate the seven plants into the Perú control room. This project cost 33 million soles and took three years to implement. In 2021, the automated plants were Yanango, Chimay, Callahuanca, and Huinco. In 2022, the Huampaní plant and the second stage of the Huinco plant were completed, and in 2023, the Matucana, Moyopampa, and Huinco plants were also completed.



## Panamá

Unit 1 of the Fortuna hydroelectric plant underwent a complete overhaul. The technical conditions of the rotor/generator set and the 13.8/230kV transformer were recovered. The speed

regulator was modernized, and the protection system and the unit's turbine were reconditioned.



## Guatemala

Civil works aimed at stabilizing slopes were carried out, including the construction of gabions and earthworks and the dredging of the intakes. In general, civilian structures affected by Storm Julia were recovered, guaranteeing their preservation.

Likewise, unit 1 of San Isidro was overhauled, major maintenance of the Palo Viejo units was carried out, and equipment modernization works were carried out to increase the operation's reliability and guarantee the generation process.



## Solar technology



### Colombia

#### EL PASO SOLAR PARK

Interventions were made on key components of the equipment, including the tracker system where pony panels were installed for self-sufficient battery charging. Technical actions were also taken on the inverter system, including

AC synchronization to minimize the failure rate of their equipment. For the civil works aspect, we took action on the rainwater management system by maintaining the internal and external drains. Additionally, we built dams to block water from external tributaries.



### Solar Parks in Panamá

The inverters were adjusted and synchronized, as this system is the most relevant. As part of the maintenance strategy, supplier scouting was carried out for components such as IGBTs (Insulated

Gate Bipolar Transistor) are critical components in the operation, achieving better response times and increasing availability.



## Thermal Technology

In 2023, the management of thermal power plants sought to contribute to decarbonization through process improvement by upgrading efficiency and making more effective use of raw materials in particular, the actions carried out include the following:



### Colombia

#### TERMOZIPIA POWER PLANT

The scheduled maintenance of unit 4 was carried out. During this intervention, the electrostatic precipitator of the boiler was maintained. To ensure the availability and reliability of the unit, corrective actions were undertaken in units 3 and 5 at the turbogenerator, using the stock of critical spare parts. Thanks to

the efficient failure analysis, the operation was restored quickly, minimizing impacts on the units' availability. To complete the maintenance scheme, the boiler integrity study was carried out in unit 2.



### Perú

#### VENTANILLA THERMOELECTRIC POWER PLANT

Improvement of cooling tower No. 2. Through structural modifications, we have successfully minimized potential risks, enhanced safety measures, and boosted the cooling capacity of this tower. We developed a procedure to rebuild all six cells of the tower using "Glass Fiber Reinforced Polyester" (GRP) while guaranteeing that the availability of the Combined Cycle remains unaffected.

Through rehabilitation, maintenance, and cleaning, we were able to enhance the power output by an impressive 1MW and improve the cooling capacity by 4°C.

#### THERMOELECTRIC VENTANILLA

We cryogenically blasted the HRSG recovery boiler. Observations were made of deposits and oxides in the HRSG heat recovery boilers, which resulted in decreased heat transfer and reduced steam generation. During the last major maintenance of the Ventanilla units, the finned tubes of the boilers underwent external cryogenic blasting. This process resulted in improved heat transfer processes and increased steam production, as the boilers were left cleaner.

#### OPERATING THERMAL POWER PLANTS FROM A CENTRALIZED LOCATION AT THE VENTANILLA POWER

This project enabled us to enhance the operation's reliability, increase process efficiency, and implement a flexible model for managing the operation based on analysis and information management.





# Wind Technology



## Perú

### WAYRA WIND FARM

Installation of Offline Filtering System in Gearboxes in Wayra. The installation of off-line filters in the gearboxes of the 42 wind turbines will reduce the contamination of the lubrication oil of the gears and internal bearings of the gearboxes, prolonging their useful life.

Solar panels will be reused on rooftops, offices, contractors, and Flamenco in Wayra substations. Solar panels from the Rubí solar plant have been reused and installed on the roofs

of contractors' offices reducing the energy consumption of the auxiliary services of the Wayra wind farm.

Change of position of INDAR generator lubrication pump in Wayra. The relocation of the lubrication pump and the installation of a partition that protects it from the temperature produced by the generator have reduced maintenance hours and increased the availability of wind turbines.

## Plant sustainability, operation, and maintenance

Enel Américas's firm public commitment to the global sustainable development agenda embodied in the 17 Sustainable Development Goals (SDGs) means that it understands sustainability as an opportunity to develop a sustainable business model that generates long-term value. In light of the strong alignment between stakeholder priorities and the company's strategy, the Circular Economy and Sustainable Plants programs have successfully come to fruition.

Similarly, in the pursuit of fostering ongoing innovation, there has been a continued push to incorporate new technologies into the business. By implementing innovative technologies, such as robotics and digitalization, and improving data management platforms, we ensure the safety and efficiency of our processes. This also allows us to predict and prevent failures while optimizing the operation of our plants.

Several initiatives have been developed to focus on operational efficiency and sustainability, standardize operations and maintenance processes, enhance reliability in generation plants, implement sustainable practices, and foster innovation in internal power generation processes.

- The Smart Parameters Platform was created in Colombia to simplify and centralize the management of technical and energy parameters with regulatory commitments, assuring their governance within the Colombian regulatory framework.
- Participation in the Sustainable Plant program, which promotes continuous improvement in plants, resulted in the implementation of 277 initiatives among all plants in Colombia and Central America by 2023. These initiatives allow for rational use of resources such as water and inputs, the development of circular economy initiatives, and shared value projects in the communities of influence.
- Promotion and involvement in ENEL's RoBoost robotization program, which aims to increase the efficiency of operation and maintenance tasks by utilizing robots. This year, 299 operations, including remote inspections and virtual visits, were carried out using drones and smart glasses in all hydro, thermal, and solar technologies.
- In the 2023 PowerG program, which recognizes new ideas and best practices, 1025 initiatives were registered, with 537 suggestions added to the program's idea bank. 100% creativity! This year, 81 initiatives were successfully completed at the headquarters in Colombia and Central America, demonstrating the organization's ongoing dedication to innovation and operational excellence.
- Colombia and Guatemala finished first and third in the COCIER and CECACIER decarbonization categories, respectively. Furthermore, a Colombia-based initiative won first prize in the Latin American phase of the CIER awards.
- The Generation Control Center was designated by XM as the sole coordination channel for all plants preceding the National Dispatch Center (system operator).
- As part of the remote-control approach, the Bogotá River hydraulic plants, as well as the El Paso, La Loma, Fundación, and Guayepo solar power plants, were connected to the Generation Control Center's procedures, ensuring the technology's safety, reliability, and efficiency.





# ELECTRIFICATION

## Management approach

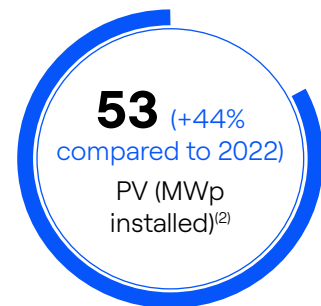
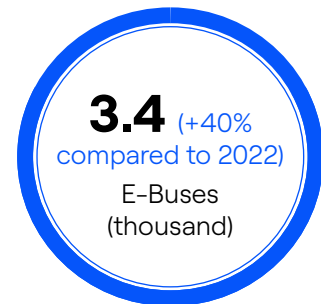
3-3

To move towards more sustainable and less polluted cities, in addition to the generation of renewable energies, we promote consumption styles oriented towards electrification. This initiative is based on acknowledging that electrification can improve people's quality of life while significantly reducing pollutant emissions.

We increase our ability to respond to new scenarios and design more personalized offers to meet our customers' needs. We aim to involve customers in the energy transition and decarbonization process, turning them into protagonists.

They are the drivers of new consumer habits by choosing and experiencing the benefits of sustainable, flexible, and digital solutions.

To guarantee the continuous improvement of our services, we place customers at the center of our strategy. We are constantly developing new relationship models that encourage active listening and engagement. Our focus is to establish long-lasting relationships, reinforcing our work to offer a high level of quality service. This allows us to not only meet their current needs but also anticipate their future demands and expectations.



**9.8** (+34% compared to 2022)  
Electrical charging points (thousands)<sup>(1)</sup>

**1,112** (+20% compared to 2022)  
Number of light points managed by Enel (thousands)

Note:

(1) Includes charging points managed by Enel X Way and Enel

(2) Solar Photovoltaic (PV)





# ELECTRIFICATION

## DOUBLE MATERIALITY



### MATERIALITY ISSUES:

- Electrification of uses
- Commitment to customers

## SUSTAINABILITY PLAN PILLAR

### BUSINESS DRIVERS

- Electrification of uses

## HUMAN RIGHTS PRINCIPLES

- Respect for diversity and non-discrimination
- Respect for the rights of communities
- Privacy
- Communications
- Environment

## SDG

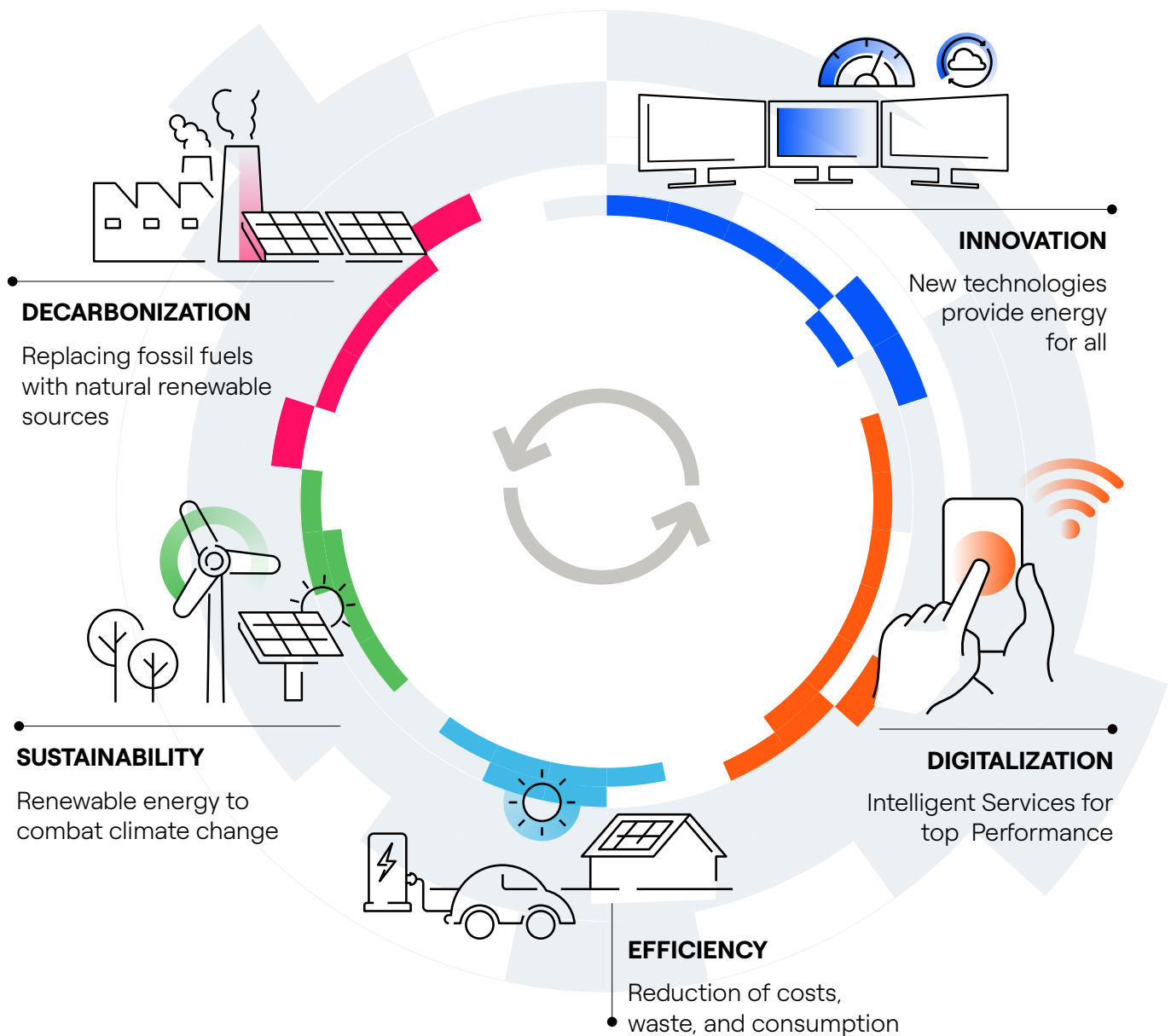






## Virtuous Circle of Electrification

Thanks to the move towards the energy transition, we are witnessing a transformation in energy use. That is why we dedicate our efforts to replacing polluting energy sources through the widespread use of clean electrical energy. This approach is applied in both the public and private spheres, offering a variety of solutions that facilitate the electrification of homes, industrial processes, corporate fleets, and public transportation.



Our vision is to generate value through an integrated commercial offering that drives the electrification of final energy consumption.

**To achieve this, we have defined the following priorities:**



Along the same lines, we consider it crucial to empower our customers as the principal protagonists so that, through their daily decisions, they promote and opt for more sustainable and efficient energy consumption alternatives, such as emission-free electricity. To carry out this purpose, we focus on three areas of work:





## Business Lines

We have the following business areas offering energy efficiency solutions: E-Home, E-Industries, E-City, and E-mobility, managed by Enel X.

Through these areas, we create innovative, digital, and tailor-made products to meet the needs of people, companies, and institutions.

### Projects by business line



## Colombia

### Electrical works

The portfolio of services in electrical works contains products such as load increase, meter transfer, account independence, internal electrical adaptations, remodeling of energy meter room, and new and provisional work accounts.

In 2023, we began operating the portfolio in the XCustomer system for sales, billing, and product collection.

In addition, the financial services that were operated from Epic were migrated to it.

Likewise, work was done on the stabilization and strengthening of the business model to guarantee control of the value chain and transfer the efficiencies of Enel Colombia's cost structure to customers, improving the timeliness of service and final prices.



## Argentina

### Electrical continuity insurance

The company also offers various solutions focused on improving the quality of life of households. During the period under analysis, the company focused on stabilizing the sale of the Electrical Continuity Insurance product for small customers through three sales channels: telephone, commercial agencies, and collection agencies.

Electrical continuity insurance, Protección Luz 360, is a product purchased from insurance companies and supplementary insurance benefit companies that are legally constituted and authorized to operate in the country.

Our product aims to offer uninterrupted electricity coverage to our diverse community of residential customers, spanning from 18 to 70 years of age, in compliance with ENRE Resolution No. 581/2007. This insurance provides coverage for the individual responsible for bill payment, offering a sum of money to address potential bill-related circumstances. In addition, the home is equipped with emergency electrical services and offers various additional benefits to help you navigate unexpected life events.

The purchase of this insurance is optional and is paid solely through the energy bill.

In 2023, there were 37,833 new activations, compared to 16,091 in 2022.



**E-Industries**



Throughout 2023, we offered our industrial and commercial customers a diverse selection of cutting-edge solutions. We specialize in providing electrical infrastructure, optimizing energy efficiency, and improving consumption in buildings and industrial facilities.

We supply a range of services to help optimize energy usage and reduce environmental impact. This includes managing demand, installing energy-efficient LED lighting, implementing solar power generation, creating solar parking lots, and adopting HVAC systems powered by renewable energy sources.

These solutions were developed to decrease primary energy consumption, improving efficiency and sustainability in our customers' operations.

Furthermore, we have expertise in creating all-encompassing projects that involve everything from providing specialized guidance to operating and overseeing each service. We were able to provide unique value that played a crucial role in the success of the companies that placed their trust in us.



## Colombia

### Photovoltaic infrastructure

**Cosenit Project:** Construction and commissioning of 13 self-generation photovoltaic systems for eight major Colombian companies, with a total power of 37.4 MWp and with an estimated energy production of 48,942 MWh per year, enough energy to supply 27,931 homes that consume 100 kWh/month. In 2023, the photovoltaic plants for Club Los Lagartos customers came into operation (0.1 MWp) and Eternit (0.9 MWp), and more than 90% of the construction of the photovoltaic plant for the customer Central Cervecera (3.5 MWp) made relevant progress.

**Frontera Energy Project – Ikotia Park:** Construction of a 7.85 MWp photovoltaic solar plant and the supply of a 1 MW energy storage system (BESS). In 2023, 100% of the park's power was declared available.

**Photovoltaic plants:** 4 photovoltaic plants in operation: Auto Germana (20 kWp), Gimnasio Vermont (10 kWp), Coordinadora Mercantil (351 kWp) and Club Los Lagartos (90 kWp).



## Argentina

### New photovoltaic park for national logistics operator

In 2023, the second part of the installation of a photovoltaic park was carried out for SurFrigo, one of the largest logistics operators of refrigerated and dry cargo in the country. Its plant is located in the municipality of Ezeiza, in Greater Buenos Aires. Thanks to the solution provided by Enel X, SurFrigo has replaced existing conventional sources with solar energy for a total of 42% of its electricity consumption, equivalent in decarbonization to 181.2 T CO<sub>2</sub>/year. With 871 solar panels and an installed capacity of 392 kWp, it obtains an estimated annual generation of 627 MWh. Enel X carried out the logistics, engineering, execution of work, provision of inputs and commissioning, and turnkey project.

### Partnership with Banco Santander: transition from traditional generators to lithium batteries

Enel X has been providing support to Banco Santander, a bank that has set an ambitious target of achieving carbon neutrality by 2025. As part of this strategic alliance, an additional 13 branches of the entity had their backup liquid fuel generators replaced with lithium batteries in 2023. During this phase, each branch was equipped with nine battery modules, each with a capacity of 5.12 kWh. This setup allows for a total capacity of 46.1 kWh and provides an autonomy of 3 hours at a constant power output of 13.9 kW. The batteries are charged using both the power grid and solar panels.





This clean generation replaces the use of conventional diesel generators, with the consequent reduction of carbon dioxide emissions. In addition, it provides immediate backup for potential power outages, enables the storage of energy from renewable sources, avoids the replacement of outriggers and UPS batteries, mitigates noise and vibration impacts, and reduces the risk of fire associated with conventional fossil fuels. Additionally, the system has a BMS (Battery Management System) system that receives and processes the information from the installed sensors and actuators, such as energy meters, lighting, air conditioners, and various sensors.

#### Partnership with Banco Santander: installation of photovoltaic panels

In 2023, the project was extended to 13 branches of Banco Santander, which implemented it at its headquarters in 2022. It has 212 solar panels and an installed capacity of 96.5 kWp, with an estimated annual generation of 145 MWh. Enel X carried out the logistics, engineering, execution of the work, provision of inputs, and commissioning of the system.

#### Energy efficiency in a leading company in solutions for the industry

Enel X installed 285 solar panels high on the roof of the company Project GÖTTERT. The total installed capacity is 155 kWp, with an estimated annual generation of 225 MWh, which represents 45% of domestic consumption. As a result, 67.05 tCO<sub>2</sub>e/year was decarbonized.



## Brazil

Opportunities related to this area also include developing green hydrogen production capacity, scaling up and managing sources such as biomass, offsetting customers' CO<sub>2</sub> emissions, developing nature-based solutions, and adapting to extreme and chronic weather events.

Other focus areas include the decarbonization of supply chains and fueling, efficient energy consumption in business operations, increasing the sale of energy from renewable sources, and reducing CO<sub>2</sub> emissions related to e-mobility. We contribute to preserving the quality of air, water, and soil with rigorous measures to reduce emissions.



We are committed to the sustainable development of cities and the well-being of their residents. We focus on establishing strategic alliances between the public and private sectors to finance, plan, and carry out projects and solutions in various areas, such as infrastructure, lighting, transportation, security, and quality of life. Our goal is to lead the way in driving smart cities through innovative services that span the entire urban environment.

We promote the electrification of public transport and the implementation of efficient and remotely managed lighting systems, which not only save energy but also improve performance and beautify the environment. In addition, we offer solutions to optimize the use of energy in buildings and integrated digital services for the lighting of advertising infrastructures.



## Colombia and Central America

### Electric Buses

During 2023, two electric bus pilots were carried out in the collective system, one in the city of Medellín and another in Montería. These are the first pilots of their type developed in the aforementioned cities. For these projects Enel Colombia participated with the provision of a mobile charging system composed of an electrical substation and a 150 kW charger.

Besides, with La Rolita, district operator of the public transportation system created by the Mayor's Office of Bogotá. An energy supply contract was signed for the 40,000 MWH Full Life Patio Perdomo, and a contract for the supply of energy for 5 years for the Ciudad Bolívar cable. An agreement was signed with this entity to develop the public charging network in Bogotá, for which in 2023 they operated the first electric station in said network, with three (3) fast chargers.

In 2023, an important commercial relationship was advanced in different regions of the country, with local administrations and public transport operators, in cities like Cali, Montería, Barranquilla, Medellín, Bucaramanga, Sincelejo y Manizales. Besides, at the international level, work tables and meetings were held with transport entities, administration and operators from countries like Costa Rica, Guatemala, Panamá and Dominican Republic. All this in order to seek the expansion of electric mobility both nationally and internationally.

### Modernization of public lighting in Bogotá and Municipalities

Within the project to modernize luminaires to LED technology for the public lighting of the Mayor's Office of Bogotá that Enel has been carrying out for several years, in coordination with the UAESP, during 2023 the installation of more than 22,000 luminaires on different roads was continued and completed, main ones of the city of Bogotá; Thanks to this, localities and avenues have better illuminated spaces, which offer visual comfort and road safety for citizens.

For its part, at the Cundinamarca level and thanks to the commercial work, the signing of Otroíes to the contracts with the Municipalities of Tausa, Cucunubá and Gachancipá was achieved, which made it feasible and allowed the modernization of more than 2,200 luminaires in these three to LED technology, municipalities. These projects reflect the company's commitment to building a lasting and sustainable relationship with the Municipalities, to positively transform the quality of life for their inhabitants and contribute to the development of the communities.



## Argentina

### Energy efficiency project in the Buenos Aires Penitentiary Service

Within the framework of the agreement that the company is carrying out with the Government of the Province of Buenos Aires and its Ministry of Justice and Human Rights, it was carried out in 2022 and ended in 2023 with the provision, electrical adaptation and installation of a new LED lighting park in Penitentiary Unit No. 57 and in the Departmental Warden of Avellaneda. With a total of 150 new LED lights, 60% energy savings are achieved, 100% savings in maintenance and the consequent improvement in the lighting of the prison unit. From the point of view of the functions of the establishments. It provides greater perimeter security, improves the work environment, collaborates with a better quality of life for inmates and positively impacts the security of the neighborhood community.

### More efficient luminaires in Argentine streets

Correct street lighting is a fundamental element for the safety of neighbors. The Enel team of e-City from Enel X continued working on the Smart Lighting project to make the lights in different municipalities belonging to its concession area more efficient. Thus, in 2023, luminaires with LED technology were installed for public lighting in streets and avenues in three Buenos Aires municipalities: Lanús, 2,400 luminaires; Ezeiza, 1,000 luminaires; and Cañuelas, 950 luminaires.



## E-mobility



In 2023, we dedicated our efforts to revolutionizing transport systems through a wide range of products and services that promote the advancement of electromobility. We complement these services with a private and urban charging infrastructure and the implementation of new technologies. We also promote comprehensive solutions for the electrification of public transport, providing support to operating companies.

These initiatives reflect our commitment to decontaminating large cities, which seek to improve the quality of life of their inhabitants and benefit future generations. To further accelerate this process, we launched Enel X Way globally in 2022, an initiative that reinforces our commitment to developing electromobility, a fundamental aspect in the transition to more sustainable energy.



## Colombia

### Supply and installation of charging equipment

In 2023, 1,007 charging units and 379 installations of 7.2 Kw chargers were sold in homes and businesses nationwide. Similarly, 7 agreements were signed with local distributors of brands such as Mercedes, General Motors, Auteco Mobility, Volvo, and BMW for the supply and installation of charging equipment.

### Charging as a Service

Charging as a Service sales were made for more than 1,384,966 VCU (vehicle charging units), charging more than 300 electric vehicles in Bogota. In 2023, these services were offered to companies such as VEMO, AS Transportes, Banco Agrario, Coltabaco, Ingetrans, Pasar Express, Setcoltur, and Transporte Multimodal, among others.



## ARGENTINA

### Sale of electric chargers

Enel X, a pioneer in the development of different charging solutions for electric vehicles, continues to extend its installation in homes, shops, and companies so that drivers of cars powered without fossil fuels or hybrids have more local alternatives.



## 30 chargers

This year, 30 electric car chargers were sold; these correspond to chargers mainly in Volvo dealerships.





## Brazil

### New electric buses in Sao Paulo

Enel X has made possible the inclusion of 50 new electric buses in the city's fleet through a partnership with the City of São Paulo. The city will now have the largest fleet of public transport electric buses in Brazil.

The action must have a direct positive impact on the environment, people's health, and well-being. It will also directly contribute to cleaning up the city, improving energy efficiency, and providing better service to citizens. The company's goal is to double this number to 100 vehicles in the coming years.







# ZERO EMISSIONS AMBITION



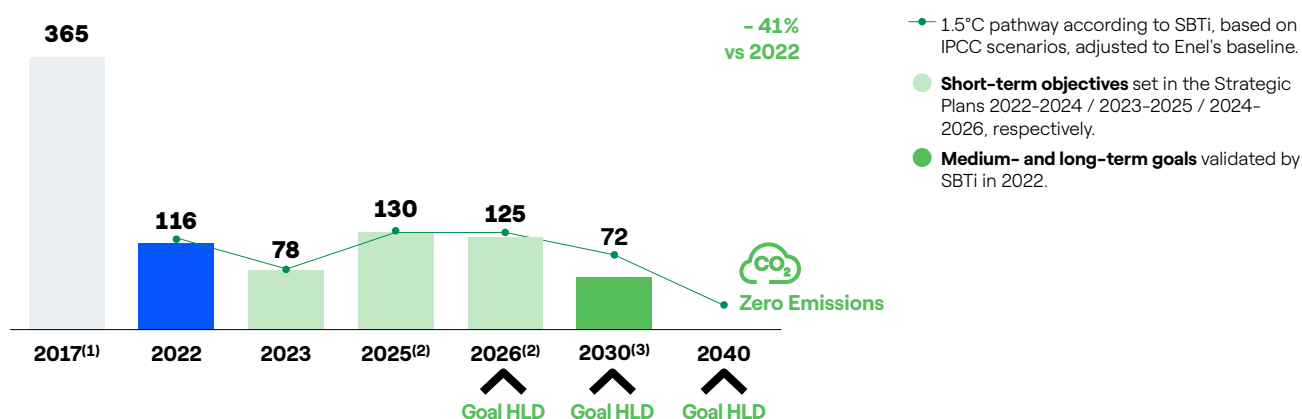
Enel Américas is wholly committed to combating climate change. We are at the forefront of the energy transition towards zero emissions. As part of the Business Ambition for 1.5°C campaign, we have pledged to achieve zero emissions by 2040, in line with the goal of limiting the temperature increase to 1.5°C. An intermediate goal is an 80% reduction in the intensity of its direct greenhouse gas emissions by 2030, compared to the reference year 2017.

Through Enel X, Enel Américas offers services that complement the energy transition in the countries where we operate. In line with the goals set at COP26, in the countries where we are

present, which seek to achieve carbon neutrality by 2050, we promote electromobility and the circular economy by providing complementary initiatives.

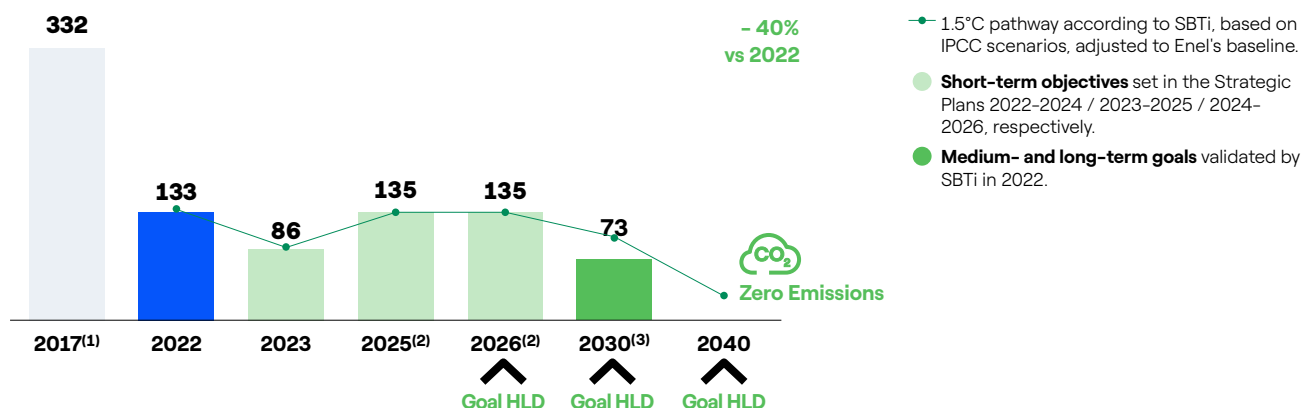
This climate strategy contributes to the Sustainable Development Goals, especially SDG 7, which aims to increase renewable energy generation; SDG 9, which aims to invest in digitalized infrastructure; SDG 11, which aims to involve society in the substitution of fossil fuels for electricity and the modernization of cities; and SDG 13, which seeks to lead the energy transition and electrification in the countries where we operate.

## SCOPE 1 GHG EMISSION INTENSITY RELATED TO POWER GENERATION (gCO<sub>2</sub>eq/kWh)



- (1) Baseline 2017 Global in line with the SBTi certification issued in 2022. For more details, see the 2022 Sustainability Report ([https://www.enel.com/content/dam/enel-com/documenti/investitori/sostenibilita/2022/sustainability-report\\_2022.pdf](https://www.enel.com/content/dam/enel-com/documenti/investitori/sostenibilita/2022/sustainability-report_2022.pdf))
- (2) Short-term objectives set in the period 2022-2024 / 2023-2025 / 2024-2026 Strategic Plan, respectively.
- (3) Medium and long-term objectives validated by SBTi in 2022.

## SCOPE 1 AND 3 GHG EMISSION INTENSITY FOR INTEGRATED POWER (gCO<sub>2</sub>eq/kWh)



- (1) Baseline 2017 Global in line with the SBTi certification issued in 2022. For more details, see the 2022 Sustainability Report ([https://www.enel.com/content/dam/enel-com/documenti/investitori/sostenibilita/2022/sustainability-report\\_2022.pdf](https://www.enel.com/content/dam/enel-com/documenti/investitori/sostenibilita/2022/sustainability-report_2022.pdf))
- (2) Short-term objectives set in the period 2022-2024 / 2023-2025 / 2024-2026 Strategic Plan, respectively.
- (3) Medium and long-term objectives validated by SBTi in 2022.



# NATURE CONSERVATION





## Management approach

3-3

We are committed to conserving biodiversity, ecosystems, and natural resources. At Enel Américas, we implement specific measures throughout our value chain and adopt a methodology that identifies, manages, controls, and continuously monitors potential negative impacts.

Using our Integrated Management System (IMS), we manage environmental variables through performance indicators to guarantee reportability, traceability and

transparency. This system undergoes annual audits and is constantly being improved, considering life cycle analyses of our assets, services, and products.

The IMS fosters the dissemination and sharing of best practices and solutions in various areas, such as emissions, water resources, energy, waste, and biodiversity. In this way, we work to ensure environmental sustainability in all our operations.

**6%**

Decrease in specific SO<sub>2</sub> emissions compared to 2022

**29%**

Decrease in specific NO<sub>x</sub> emissions compared to 2022

**0.08** liters/kWh

Specific freshwater withdrawals

**72**

Biodiversity projects at operating sites







## NATURE CONSERVATION

### DOUBLE MATERIALITY



#### MATERIALITY ISSUES:

- Preservation of biodiversity and ecosystems
- Water Resource Management
- Air, water, and soil quality
- Waste
- Governance and defense of nature and climate

### SUSTAINABILITY PLAN PILLAR



#### NATURE

### HUMAN RIGHTS PRINCIPLES

- Fair and favorable working conditions
- Health, safety and wellbeing
- Respect for the rights of communities

### SDG



Below are the objectives of the previous 2023-2025 Sustainability Plan, the results of 2023, and the objectives of the 2024-2026 Sustainability Plan, which could change from the previous plan:

### GOALS AND CHALLENGES

ACTIVITIES	TARGET PLAN 2023-2025	RESULT 2023	TARGET PLAN 2024- 2026	SDG
Reduction of specific SO2 emissions	-85% to 2030 vs 2017	<b>-7%</b>	-85% to 2030 vs 2017	
Reduction of specific NOx emissions	-70% to 2030 vs 2017	<b>-68%</b>	-70% to 2030 vs 2017	
Reduction of specific dust emissions	- 60% to 2030 vs 2017	<b>-35%</b>	- 60% to 2030 vs 2017	
Reduction of specific freshwater withdrawal	-65% to 2030 vs 2017	<b>-60%</b>	-65% to 2030 vs 2017	
Waste reduction	-55% to 20230 vs 2017	<b>21%</b>	-55% to 20230 vs 2017	

## Towards a nature-based model

Reducing air, water, and soil pollution, circular waste management, and decarbonizing our energy mix are critical elements of our business model. So are reducing impacts on nature, restoring habitats, and distributing the benefits of our services based on the existing ecosystems in the communities with which we interact.

## Governance, environmental strategy, and biodiversity

| 304-1 | 304-2 | 304-3 | 304-4 |

Our environmental guidelines create a standard structure for all Enel companies. Thus, we control and monitor activities with environmental significance with qualified personnel and under a global environmental information reporting system through the EDEN (Enel Data on Environment) platform, which facilitates the preparation of environmental improvement plans.

We have environmental management systems that, through our environmental and biodiversity policy, allow us to prevent and control impacts on processes as well as the principles under which the policy operates, we adopt international standards and principles outlined in the UN Convention on Biological Diversity (CBD), the Strategic Plan for Biodiversity 2011–2020, and the Aichi Targets for CBD Biodiversity. The Enel Group, committed to actively addressing the protection of nature and biodiversity, has implemented in its policy key instruments such as the mitigation hierarchy, dependency impact assessment, and risk and opportunity analysis, provided by the TNFD recommendations and the use of the ENCORE tool. To view the [Enel Americas Environmental Policy](#) and the [Enel Group's updated Environmental Policy](#), click here.

Major works require EIAs approved by enforcement agencies.

Within the Environmental Impact Study, characterizations of the biotic, abiotic and socioeconomic components must be carried out in order to subsequently analyze impacts and risks at all stages: preliminary (feasibility and viability), construction, operation, maintenance and decommissioning. This information is documented and available for consultation on the web, considering that it is also part of the socialization process with stakeholders.

The presentation of EIA results and environmental management measures is done in accordance with regulatory guidelines, ensuring transparency in communication.

Depending on the evaluation of environmental aspects and impacts in all stages: preliminary (feasibility and viability), construction, operation, maintenance and decommissioning, the entire value chain and stakeholders are considered.

Enel has a biodiversity policy which is disclosed to its own personnel and contractors in induction sessions and environmental education days for each project in the construction stage.

The Biodiversity Management policy also applies to suppliers and external partners.



### SAFEGUARDING TRANSFER OF EPIPHYTIC SPECIES COLOMBIA



This project in Colombia, part of the reconstruction of the existing Zipaquirá–Ubaté transmission line, is a specific example of how environmental protection is being applied in areas of high potential biodiversity value. In particular, 27 plant specimens (epiphytes) subject to the direct impact of construction have been safeguarded to reduce the impact on species of conservation interest.

Of the 27 specimens safeguarded, 20 belong to the Orchidaceae family and 7 to the Bromeliaceae family. Specifically, the action involved mapping the specimens and their subsequent relocation to favorable areas similar to their original environment. Furthermore, periodic monitoring and maintenance activities are planned for the three years following the relocation to improve the species' survival rate.



## Natural Capital Protection

Enel Américas is committed to protecting forests pursuant to the No Net Deforestation principle, fully recognizing the significance of preserving these ecosystems for their biodiversity and their crucial role in long-term carbon capture and storage. Enel Group is dedicated to prioritizing the protection of nature. In order to achieve this, the company

has incorporated necessary measures into its policy, including the mitigation hierarchy, dependency impact assessment, and risk and opportunity analysis. These measures are in line with the TNFD's recommendations and are supported by the use of the ENCORE tool. Check out Enel SpA's 2023 Sustainability Report for further details.

## Integrated Management System

2-24

We implemented the Integrated Management System (IMS). This tool allows us to structure, document, and optimize our procedures, activities, and operations, improving both business monitoring systems and performance in health, occupational safety, quality, and the environment. For more details on GIS, we invite you to review the table below.

MANAGEMENT SYSTEM	 ARGENTINA	 BRAZIL	 COLOMBIA	 COSTA RICA	 GUATEMALA	 PERÚ	 PANAMÁ
ISO 9001 Quality	✓	✓	✓	✓	✓	✓	✓
ISO 14001 Environment	✓	✓	✓	✓	✓	✓	✓
ISO 37001 Anti-bribery	✓	✓	✓	✓	✓	✓	✓
ISO 45001 Health and safety	✓	✓	✓	✓ <sup>(1)</sup>	✓ <sup>(1)</sup>	✓	✓ <sup>(1)</sup>
ISO 50001 energy management	✓	✓	✓	✓	✓	✓	✓

(1) 1 corresponds to Green Power plants

# Emissions

| 305-1 | 305-4 | 305-5 | 305-7 |

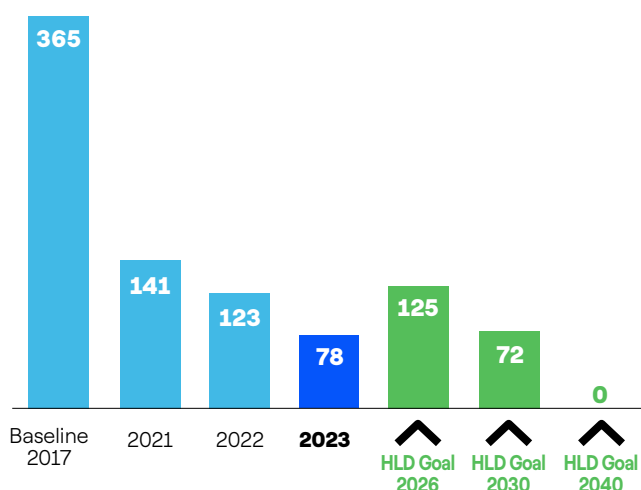
Our GHG performance indicator corresponds to the calculation between scope 1 emissions according to the GHG Protocol and the net footprint produced by the company.

The management indicator is defined as CO<sub>2</sub> emissions intensity, which in 2023 reached 78.1 gCO<sub>2</sub>/kWh related to energy generation, decreasing by 33% compared to 2022.

Over the years, we have applied high-level worldwide technological optimizations and practices with the goal of enhancing the emissions performance of thermoelectric plants while constantly considering the local context, regulatory framework, and operational features of the technology. The primary focus is on the emissions related to thermoelectric production: sulfur oxides (SO<sub>2</sub>), nitrogen oxides (NO<sub>x</sub>), and particulate matter (PM).

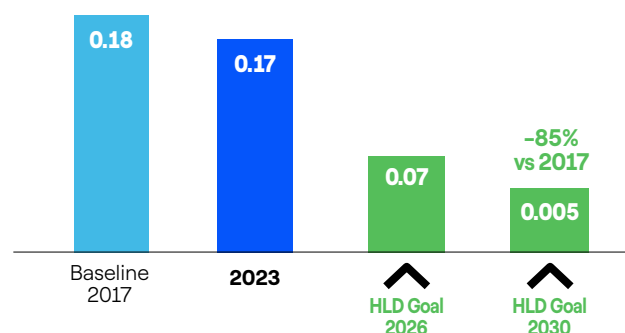
## SCOPE 1 GHG EMISSION INTENSITY RELATED TO POWER GENERATION

(gCO<sub>2</sub>eq/kWh)



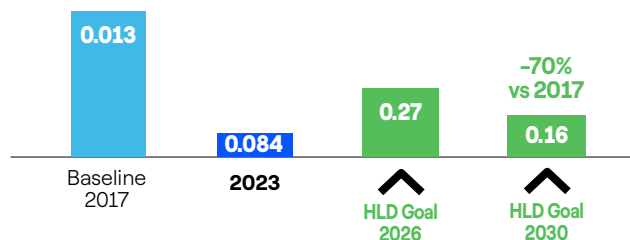
## SO<sub>2</sub> EMISSION INTENSITY

(g/kWh)



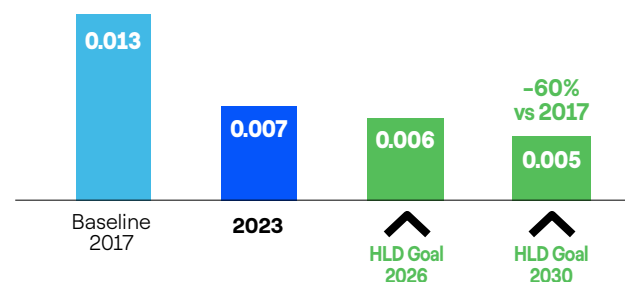
## NO<sub>x</sub> EMISSIONS INTENSITY

(g/kWh)



## PARTICULATE MATTER INTENSITY

(g/kWh)







## Water resources

| 303-1 | 303-3 | 303-5 |

For Enel Américas, the availability of water resources is an essential issue to develop our hydropower generation business. We also consider it a risk because of rainfall pattern variability and flow regime changes, which have been exacerbated by climate change. In this context, Enel Américas' adaptation in relation to its geographical diversity and the various technologies allowing for a reduction in the intensity of water withdrawal contributed to the Enel Group's goal. The average total specific water withdrawal for the last three years has been 0.089 liters/kWh. For 2023, the withdrawal was 0.0081 liters/kWh, 11% lower than the previous year.

During 2023, actions were carried out to identify opportunities to improve water efficiency, among which the following stand out:

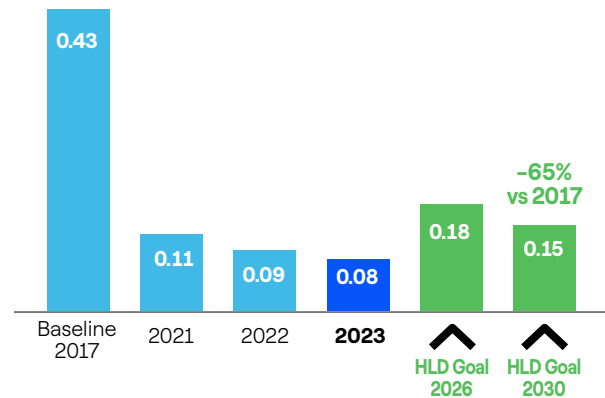
- Installation of rainwater reuse systems for cleaning activities.
- Ongoing monitoring of consumption trends at all facilities.
- Anticipation of waste through the dispatch of equipment when unjustified increases are identified.

In Colombia, all plants have water saving and efficient water use programs with actions and opportunities for improvement, as well as a water consumption register and medium- and long-term indicators.

Examples of actions to improve the quality of wastewater are those carried out in Brazil and Argentina. In 2023, Brazil installed a biodigester system for the final treatment of sanitary waste, mitigating the discharge of solid waste into the sewage system. Argentina also regularly monitored the quality of water for human consumption and the discharge of sewage liquids.

There were no substantial operational interruptions, plant closures or other incidents related to the availability of water in sufficient quantity or quality in 2023, nor in the previous 3 years.

## SPECIFIC CONSUMPTION OF FRESH WATER(l/kWh)



At Enel Américas, specifically in Colombia, we conduct a risk assessment related to water dependency, the company's impact on ambient water, and future risks associated with water quality. These evaluations are carried out using the ERA matrix and are shared internally within the organization. Although these assessments are not publicly available, they can be consulted by interested parties upon request.



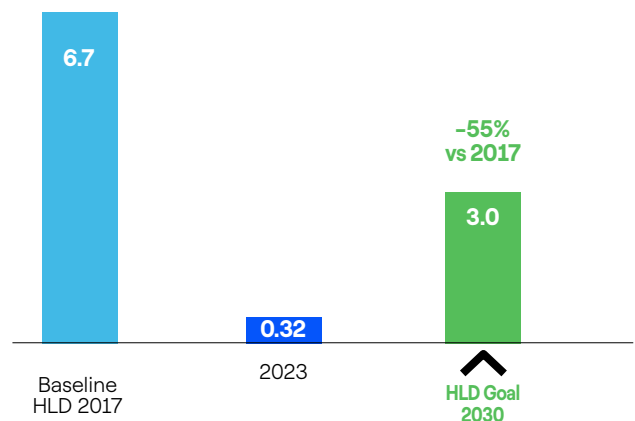
## Waste management

| 301-1 | 301-2 | 306-1 | 306-2 | 306-3 |

In 2023, we focused on two significant areas in Enel Américas' waste management: the first, with an internal emphasis, promotes awareness and product and service circularity that is part of our business. The second is external and promotes good practices in waste and substance treatment and management among our contractors.

An example of this is the Innovation Review project, which was created with a focus on the renewable business and will expand to all technologies by 2023. In its catalog of innovation projects, the BioCircle stands out, an equipment capable of washing dirty parts with oil by means of a substance composed of microorganisms that "feed" on this oil, thus reducing the generation of contaminated effluents. It also highlights the Biodigester at Cachoeira Dourada, a closed equipment in which the decomposition of hydrated organic matter occurs through anaerobic digestion. Through this equipment we have significantly reduced the disposal of organic waste in this plant.

## WASTE GENERATION (Mt)



# Energy Consumption

| 302-1 | 302-3 |

The efficient use of energy throughout our value chain and business lines is critical to improving our emissions performance. To that end, we invest in increasing the efficiency of our activities.

In the case of Enel Américas, the average efficiency of thermoelectric power plants in 2023 was 40.7%. The graph below shows the operational efficiency by fuel type for the last three years.

Enel Américas, within its integrated management system, has an energy management system based on the ISO 50001

standard; the focus of this system is defined in the contribution to the reduction or control of technical losses in the network.

As part of the structuring of the system, some goals are defined internally according to the projects that were approved for the current year and that generate contributions in this area.

As part of Enel's energy management system, we monitor the progress of the projects and the defined measurement indicators. We also carry out training and/or re-induction on the Integrated Management System.

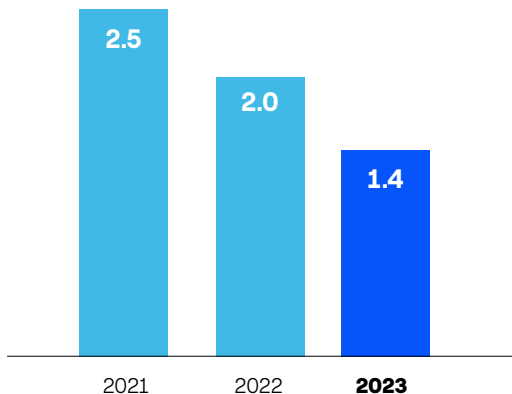
For more information, go to the Power Generation chapter.

## ENERGY EFFICIENCY IN THERMOELECTRIC POWER PLANTS

EUSS	KPI	Unit	2023	2022	2021
<b>EU11</b>	<b>Average thermoelectric generation performance</b>	%	<b>40.7%</b>	46.6%	46.8%
	Average Efficiency by Primary Source				
	Efficiency of coal-fired power plants	%	<b>25.7%</b>	28.8%	26.7%
	Oil/Gas Power Plants Efficiency	%	<b>31.7%</b>	30.6%	31.5%
	CCGT power plant Net Efficiency	%	<b>52.1%</b>	50.7%	50.0%

## ENERGY INTENSITY

(MJ/kWh)



## REVENUES GENERATED (CLP) BY SOURCE

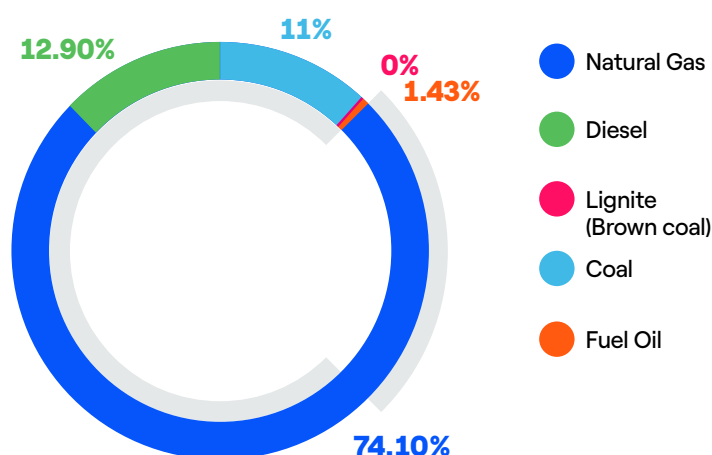
GRI/EUSS	KPI	Unit	FY2023
	Non-renewable	MUSD	<b>727.1</b>
	Renewable	MUSD	<b>2,466.1</b>

## ELECTRICITY PURCHASED FROM THIRD PARTIES 2023

(GWh) BY SOURCE

GRI/EUSS	KPI	Unit	FY2023
	Non-renewable	GWh	<b>926</b>
	Renewable	GWh	<b>13,603</b>

## FUEL CONSUMPTION FOR THERMOELECTRIC GENERATION 2023





# OUR PEOPLE





## Management approach

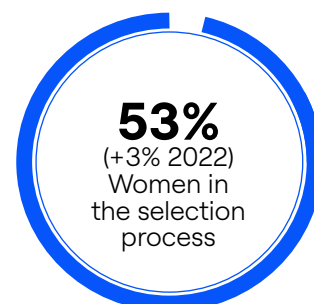
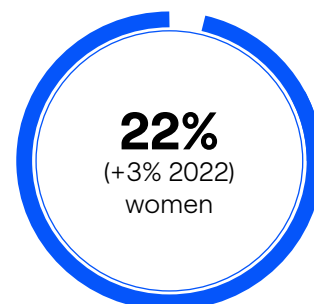
3-3

For Enel Américas, our people are essential and represent the visible face of our strategy. We value collaboration, passion, involvement, and active listening as fundamental pillars of our relationship. All of these are based on a common purpose that benefits both the development of our activities and the well-being and motivation of our team.

We foster each person's individual qualities to drive our teams forward, creating a participatory environment based on diversity and inclusion where everyone can develop their full potential.

We offer opportunities for continuous professional growth through development tools such as training programs and a standardized performance appraisal system.

We understand that our people are the company's driving force. Their skills and qualities allow us to face new challenges and work towards a better future for all, in line with our values and shared purpose.



**1,852**

New hire

**53**

Per capita  
training hours

**1,871**

Women involved  
in STEM activities







## OUR PEOPLE

### DOUBLE MATERIALITY



#### MATERIALITY ISSUES:

- People management diversity and inclusion

### SUSTAINABILITY PLAN PILLAR



#### STAKEHOLDERS

- Enel People

### HUMAN RIGHTS PRINCIPLES

- Rejection of forced or compulsory labor and child labor
- Respect for diversity and non-discrimination
- Freedom of association and collective bargaining
- Health, Safety and Wellbeing
- Fair working conditions

### SDG



Below are the objectives of the previous 2023-2025 Sustainability Plan, the results of 2023, and the objectives of the 2024-2026 Sustainability Plan, which could change from the previous plan:

#### GOALS AND CHALLENGES

ACTIVITIES	TARGET PLAN 2023-2025	RESULT 2023	TARGET PLAN 2024- 2026	SDG
% of women on the shortlist for external selection	50%	56	50	5
Percentage of women middle managers	29	30	28	5
Percentage of women in middle and top managers	27	34	32	5
Female students involved in STEM activities (in the period)	S/I <sup>(1)</sup>	1,871	1,860	5 8
Performance evaluation: % of employees evaluated out of the total eligible	99	97	99	8

(1) The indicator has no target in 2023-2025 Plan

## People focus

The evolution of our business has also driven us to a cultural transformation in which our most important asset is the protagonist: people. We put them at the center of a virtuous circle of motivation, well-being, and sustainable results in tune with social and market developments.

Promoting the focus on the individual entails exploring the complexity and richness of their uniqueness, allowing the full expression of their potential in labor relations. Thus, our focus is on enhancing each one's strengths, defined by their uniqueness and talents, so that they can give the best of themselves in achieving the company's purpose and strategic objectives.

### THE PEOPLE STATUTE DEFINES A NEW BUSINESS MODEL BASED ON THREE MAIN PRINCIPLES:

For the second year in a row, we worked on the **People Statute**, a protocol that values the individual as a critical player and pursuant to which the company and unions work together to create a place of Healthy, safe, motivating, and engaging **work**



We are committed to engaging, motivating, and empowering our people, permitting them to reach their full potential and develop personally and professionally. Enel Américas' people,

through their merit, experiences, and skills, are empowered by their development and are the protagonists in achieving our values and the challenges of a sustainable company.

## Diversity and Inclusion

405-1

Our employees' diversity and inclusion are fundamental aspects of Enel Américas' value creation. We believe in respecting and promoting the principles of non-arbitrary discrimination, equal opportunities, and inclusion as core values to develop the company's different activities, as they create a sustainable work environment in which each person can grow their potential and maximize their contribution.

Our commitment commenced in 2013 with the declaration of our [Human Rights Policy](#) and the adoption of the seven Women's Empowerment Principles (WEPs) by the Enel Group in 2015.

These principles are promoted by the United Nations Global Compact and UN Women. We also published the [Diversity and Inclusion Policy](#) in 2017, whose principles are Thousandstones to develop a history of specific initiatives that allowed us to promote a culture of inclusion without prejudice, the attention to and expression of individuality, and a coherent combination of talents, qualities, and experiences, that create value for both workers and the company's business.



In our [Diversity and Inclusion Policy](#) we define four pillars:

1. Gender diversity (incorporating the LGBTIQ+ community)
2. People with disabilities
3. Interculturality
4. Generational diversity



# 33.7%

Of women  
in management positions

+0.8 percentage points  
compared to 2022 (32.9%).



# 397



People with disability

The company implements a number of initiatives aimed at eradicating potential prejudices against people with disabilities (PeSD) through recruitment, training, and career development. The goal is for everyone to accept that they have the same opportunities to advance their careers and are on equal terms to develop professionally.

Human rights are the common thread of Enel Américas' activities, and the commitment to respect them is fully integrated into the purpose and all corporate values. We

promote respect for all human rights in the scope of our business relationships, and we require contractors, suppliers, and business partners to adopt them.

2013



2017



2021

**We have adopted the human rights policy defined by Grupo Enel, which is based on 12 commitments:**

1. Rejection of forced or compulsory labor and child labor
2. Respect for diversity and non-discrimination
3. Freedom of association and collective bargaining
4. Health and safety
5. Fair and favorable working conditions
6. Environment
7. Respect for the rights of communities
8. Respect for the rights of local communities
9. Respect for the rights of indigenous people and tribal people
10. Integrity – zero tolerance for corruption
11. Privacy
12. Communications

## Well-being and Motivation

We are driven to create a work environment that stimulates and promotes personal well-being, both at work and in private life, where people can find balance and the right tools to work with. We believe that achieving this balance reinforces motivation, generates results, and makes work more sustainable.

That is why the Enel Group's companies work according to the Global Well-being Program, which, through eight pillars, recommends numerous measures that enhance general satisfaction while always keeping people at the center:

**The global well-being program is based on psychological, physical, and social well-being and the search for harmony between professional and personal lives. It is an invitation to dedicate time to personal care and to share time with others.**



These initiatives include the Well-Being Leaders and Happy Teams project, initiated in 2023 to comprehend and enhance team well-being and devise a collection of behaviors and actions through which well-being can positively impact motivation and outcomes.

The company's leaders, who achieved a high level of general well-being, participated in the project, sharing their expertise to understand and identify functional behaviors and best practices that would be disseminated throughout the organization to improve the well-being of the teams.

Likewise, in 2023, we maintained a hybrid work paradigm (remote and in-person) that permitted employees to attend a minimum of eight face-to-face days per month, selected by them and their teams, contingent on goal attainment and trust. We will place a greater emphasis on sharing and team collaboration in 2024, as it is only through collaboration that we can realize each individual's maximum potential.

In addition to the benefits described in our Annual Report. Our employees have access to the following support programs, varying according to the country of operation, among them are:

- **Flexible scheduling:** In Brazil, through the "Short Friday" program that provides early departures on Fridays and redistribution of the schedule on the other days.
- **Breastfeeding room:** In Chile we have special spaces for women who breastfeed and need to express milk during their daily workday.
- **Paid family leave to care for a family member:** In Colombia and Brazil, a certain number of working days are granted to employees with a dependent family member.

## Listening and dialogue

In an open dialogue approach, Enel has always wanted to promote initiatives aimed at listening to employees. In this framework, we conduct an annual survey on work climate and engagement called Open Listening. In 2022, participation reached 72% of employees, with 91% engagement and satisfaction in their work. When tracking employee metrics, aspects addressed in the surveys are considered.

Job Satisfaction

Purpose

Happiness

Stress





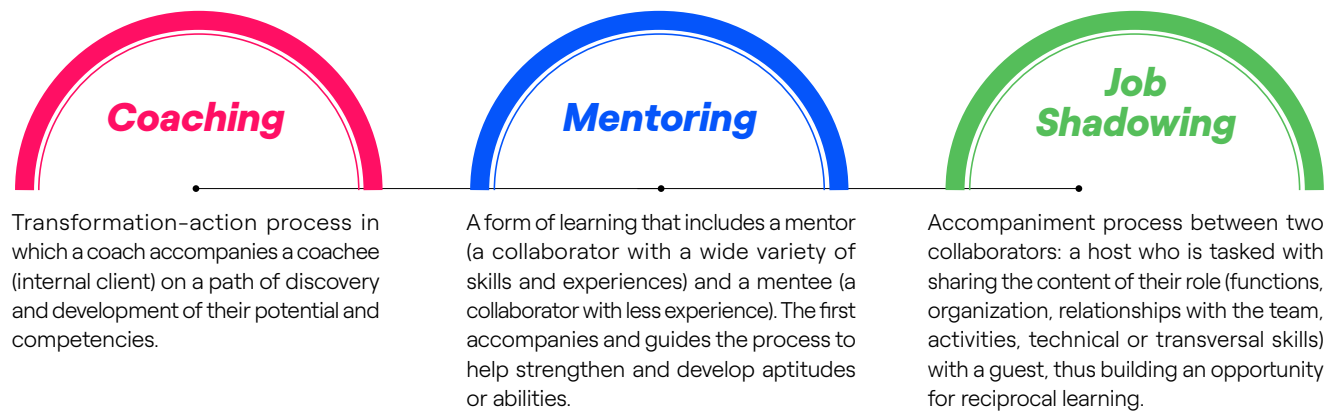
# Development and growth of people

404-1 | 404-2 |

Through our values of trust, respect, and proactivity, we foster a flexible attitude in which each Enel Américas employee is the driving force behind their professional development and extension. Each is an entrepreneur in their own right, responding to transformation and change through ongoing upskilling and reskilling techniques in lifetime learning and development.

The company is committed to training and developing our people's solid professional careers through opportunities for internal mobility, flexibility, and active participation in learning tools that provide prominence and professional empowerment.

## 3 MECHANISMS TO CONTRIBUTE TO DEVELOPMENT

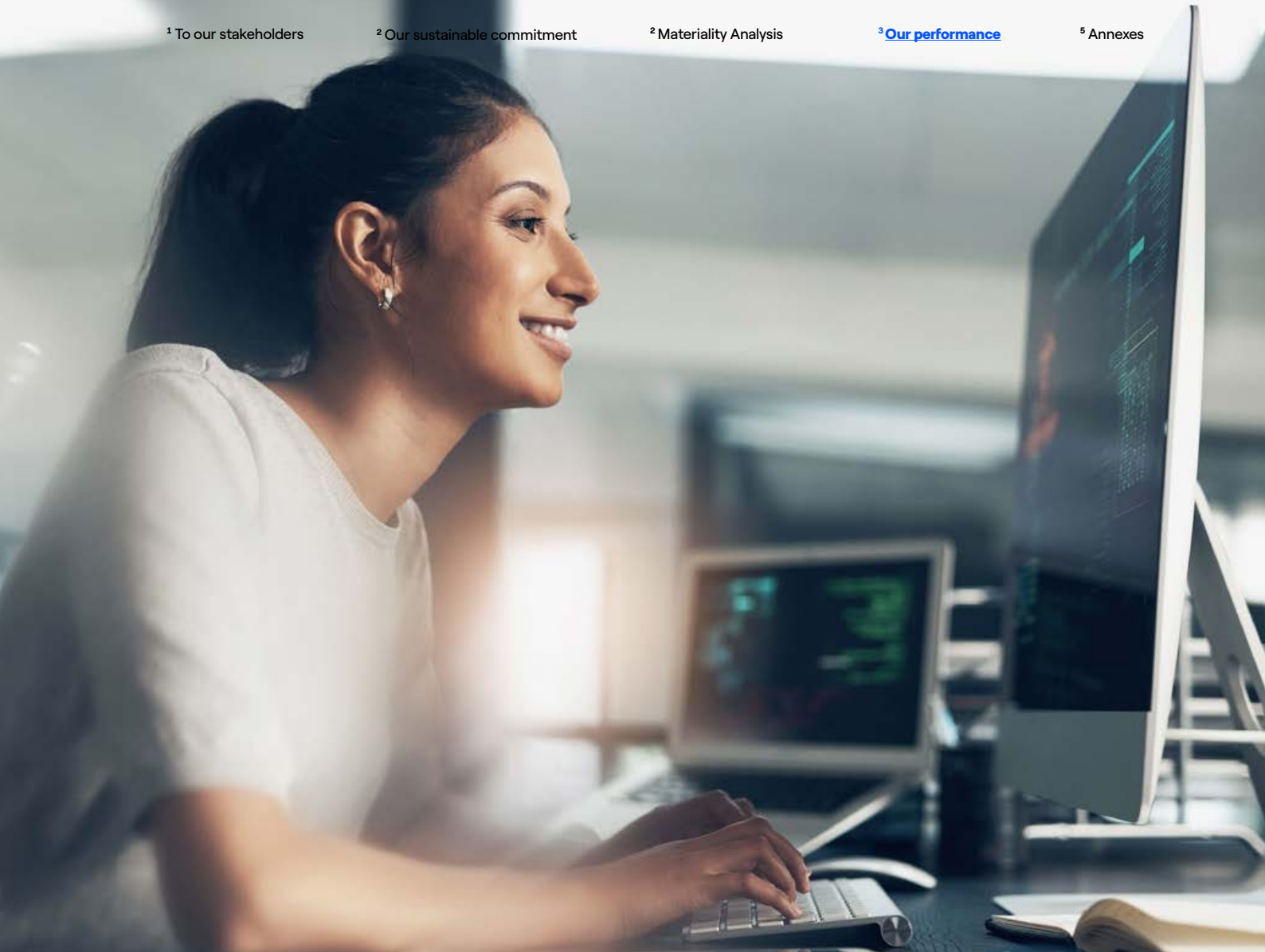


## SOME TRAINING DEVELOPMENT PROGRAMS

	Gentle Leadership	TODAS Platform
Description	The program's objective is to generalize skills towards our leaders associated with a new culture based on values typical of a gentle leader such as listening and empathy, through reflective talks and training, where a new management model is consolidated.	Female leadership program at Enel Brasil. It consists of 16 Content Paths that address a variety of competencies associated with the business, prepare leaders (current and future) to assume strategic positions, lead diverse teams, promote an inclusive environment and inspire new leaders inside and outside the company.
Benefits for the business	Leadership directly impacts employee satisfaction, which influences organizational results. This also seeks to promote greater performance and productivity in the teams, as well as impact customer satisfaction and profitability.	Associated impact in terms of increasing gender diversity, especially in STEM positions, also generating key tools for female managers that impact the performance and productivity of their teams, also promoting professional retention
Quantitative impact	Turnover rates in teams with trained managers, work environment measurements. % of trained leaders.	% of women in leadership positions trained through the courses, turnover and retention rate in their teams.
Participants	666 (Managers + Executives at Enel Brazil)	453 women connected on the platform

In 2023, 794 thousand hours of total training were delivered, which is equivalent to approximately 794 average hours of training per capita, of which 53 hours per capita were for men and 44 for women.

Of the total training hours we carried out at Enel Américas in 2023, 12% were for people under 30.73% for people between 30 and 50, and 15% for those over 50.



## Performance evaluation

The Open Feedback Evaluation (OFE) program, a global performance evaluation system that allows for continuous and comprehensive employee feedback. This initiative encourages constant communication throughout the organization and evaluated 97% of eligible employees. The OFE model encompasses three interconnected dimensions: Talent, Generosity and Action. To promote individual development, the company offers mechanisms such as coaching, mentoring and job shadowing, contributing to Total Rewarding programs and Succession Planning.

In line with its commitment to ethics and transparency, Enel Américas integrates in its employee performance evaluation systems, the open power values that are covered by the code of ethics. This approach promotes decisions related to personnel

management, such as promotions and transfers, based on equal opportunities, no arbitrary discrimination, merit, competence and adherence to the company's ethical standards, facilitating a culture of integrity and professional growth.

As part of our commitment to sustainability and business ethics, the assessment of compliance with our internal codes is based on existing labour standards, which provide a framework for managing conduct and misconduct in the workplace. For example, these standards ensure that practices related to remuneration, sanctions and discipline are kept fair and aligned with the law, ensuring transparency and fairness in the treatment of our employees.

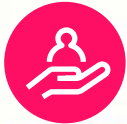
### Open Feedback Evaluation (OFE) includes the following modalities:

- **360° Multidimensional Feedback:** All contribute to individual and collective growth on an ongoing basis throughout the year, with an emphasis on competencies, activity monitoring and the environment as a source of growth.
- **Team Evaluation:** Managers and collaborators generate a six-monthly objective, reviewed at the end of the semester and evaluated in the system. The Open Feedback Evaluation is an instance that has a six-monthly frequency.

The Open Feedback Evaluation is carried out every six months. More information can be found in the 2023 [Annual Report](#).



# PROMOTING A SUSTAINABLE SUPPLY CHAIN





## Management approach

3-3

Enel Américas is committed to integrating sustainability beyond our operations and promoting responsible behavior throughout our supply chain.

We consider our suppliers and contractors strategic partners with whom we want to move towards a just energy transition, manage our impacts as best we can, and establish mechanisms to control the risk of these operations.

We manage our supply chain efficiently by correctly contracting and implementing the planned services in a timely manner, with the aim of mitigating risks that could affect our financial results or our corporate reputation.

**100%**

Qualified suppliers with health and safety, environmental and human rights assessment

**82%**

Tenders (in amount) with incorporation of Sustainable commitments

Approximately

**2,106**

Qualified suppliers



### Suppliers

**1,560** Tier 1 suppliers

**1,488** Tier 1 suppliers assessed during 2023 (assessments made at qualification, bidding and contract award stages)

**95%** of Tier 1 suppliers were considered relevant ("critical suppliers") in relation to their strategic importance related to the Company's business (non-substitutable or critical component suppliers), purchase volumes, and other factors that could have economic, social and environmental impacts

**95%** of total procurement spent by critical Tier 1 suppliers







## PROMOTING A SUSTAINABLE SUPPLY CHAIN

### DOUBLE MATERIALITY



#### MATERIAL ISSUES:

- Sustainable supply chain

### SUSTAINABILITY PLAN PILLAR



#### STAKEHOLDERS

- Suppliers

### HUMAN RIGHT PRINCIPLES

- Rejection of forced or compulsory labor and child labor
- Respect for diversity and non-discrimination
- Health, Safety and Wellbeing
- Fair and favorable working conditions
- Environment
- Respect for the rights of local communities
- Privacy

### SDG



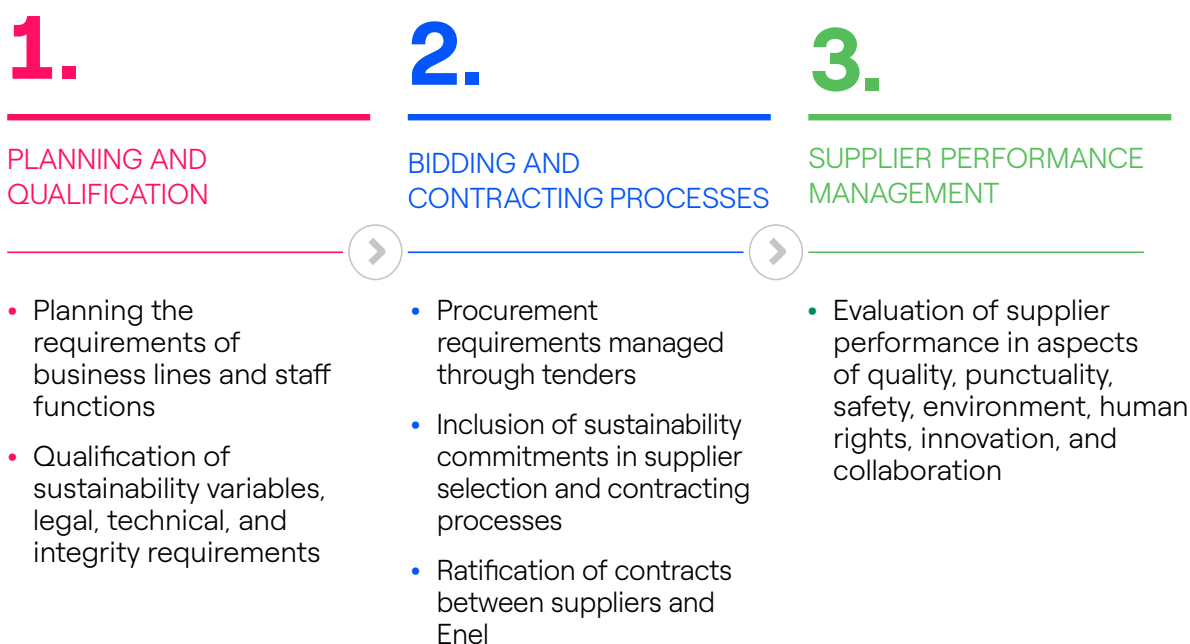
Below are the objectives of the previous 2023–2025 Sustainability Plan, the results of 2023, and the objectives of the 2024–2026 Sustainability Plan, which could change from the previous plan:

### GOALS AND CHALLENGES

ACTIVIDADES	TARGET PLAN 2023–2025	RESULT 2023	TARGET PLAN 2024– 2026	SDG
% Qualified suppliers evaluated for environmental, human rights, and health and safety aspects	100%	100%	100%	8 12 13 16
% Tenders (in amount) that include sustainability criteria (K + R)	S/I <sup>(1)</sup>	82%	> 90%	12
% Volume of purchases from qualified suppliers	S/I <sup>(1)</sup>	98%	> 95%	12
% Coverage of tenders with mandatory sustainability requirements	S/I <sup>(1)</sup>	49%	> 5%	12
% Certified Carbon Footprint Suppliers	S/I <sup>(1)</sup>	70%	> 60%	12 13

(1) The indicator does not have a target in 2023–2025 Plan

## Critical Components in the Procurement Process – Suppliers and Contractors



## Supplier Qualification

| 308-1 | 308-2 | 408-1 | 409-1 | 414-1 | 414-2 |

Enel Américas employs the Global Supplier Qualification System to integrate sustainability into our supply chain. This system permits us to analyze businesses interested in bidding processes in an impartial and transparent manner, detecting sustainability risk elements in the supply chain by mapping variables from different purchasing groups or families. The risk of each factor identified is evaluated according to the type of goods or raw materials, distinctive characteristics of the sector, and the country context.

All suppliers must follow the qualifying process, including those deemed significant. This process involves assessing sustainability, economic, and financial elements, as well as legal, technical,

and integrity criteria. For actions that pose a high technical risk to safety or the environment, an on-site assessment is recommended to verify these factors. Regarding human rights, Enel Américas does not accept or deal with suppliers who engage in child and forced labor practices.

If the results of these investigations and assessments are positive, suppliers can qualify and be added to our supplier register (or remain there if they are already qualified) and then invited to participate in our procurement processes. If the outcome is negative, the supplier will be unable to participate in our tenders; however, they may submit a new request for qualification at a later date.



## Bidding and contracting processes

Enel Américas maintains its commitment to integrating sustainability considerations into the bidding procedures by establishing sustainability commitments, which include sustainability K indicators and minimum technical requirements. The commitments are classified into the following macro-categories: sustainability, social responsibility, certification, and circularity. The aforementioned includes waste management, carbon footprint assessment in accordance with UNI EN ISO 14067:2018, employment and training of individuals from local communities, initiatives promoting gender diversity, and the utilization of recycled materials or products are a few examples.

Furthermore, suppliers must comply with our Code of Ethics and other corporate policies that address, among other things, fair competition, human rights, the environment, biodiversity, and anti-corruption. We are committed to collaborating with our suppliers to facilitate adherence to our policies, which are formulated in accordance with our fundamental values and principles, thereby ensuring their ethical and responsible conduct<sup>(1)</sup>.

## Supplier Monitoring and Performance Management: Supplier Performance Management (SPM)

All suppliers, regardless of whether they have active contracts or not, are monitored in terms of 1) reputation to detect involvement in criminal actions with particular attention to human rights and environmental issues, 2) their legal documents to evaluate the validity and the non-existence of a criminal record, and 3) safety assessments of contractors in the provision of the service to raise health, safety, and environmental risks, in order to identify areas for improvement.

For suppliers with active contracts, we additionally conduct on-site inspections to verify health, safety, and environmental performance, with the aim of preventing accidents or events that may affect the environment. These evaluations are also incorporated into our Supplier Performance Management (SPM), which is the Supplier Performance Evaluation System.

### SUPPLIER PERFORMANCE MANAGEMENT PHASES OR SUPPLIER PERFORMANCE MANAGEMENT (SPM)



(1) To find out more about the General Terms and Conditions, please visit the following [link](#)

The SPM is a system that allows us to monitor supplier performance in various variables such as quality, punctuality, safety, environment, human rights, innovation, and collaboration. This tool periodically evaluates the behavior of suppliers during the term of the contract, allowing us to identify those that perform in line with contractual requirements and those that do not. To ensure the correct operation of this system, contract managers have been given internal training sessions as they evaluate contractors and establish action plans if their performance warrants it.







# COMMITMENT TO THE LOCAL COMMUNITY



## Management approach

3-3

We integrate the social dimension into our business strategy, aiming to create value, seek synergies that enhance joint growth, address the challenges of each territory, and strengthen our relationships with local communities.

Our relationship approach is based on active listening and continuous dialogue. This allows us to offer answers and co-create sustainable solutions that address the economic, social, and environmental needs of communities. We prioritize the gender and human

rights approach and seek to extend the opportunities of the energy transition throughout our entire value chain. We also strive to increase resilience and empower local communities, recognizing their critical role in the electrification process towards a zero-emission economy.

Benefits more than  
**2.3** million  
from 2023  
(SDGs 4, 7 and 8)

**7**  
Countries covered

**+671**

Number  
of Projects

**+956**

Number of communities  
and social organizations  
involved





## COMMITMENT TO THE LOCAL COMMUNITY

### DOUBLE MATERIALITY



#### MATERIAL ISSUES:

- Engaging local and global communities

### SUSTAINABILITY PLAN PILLAR



#### STAKEHOLDERS

- Local and global communities

### HUMAN RIGHTS PRINCIPLES

- Respect for the rights of communities
- Respect for the rights of local communities
- Respect for the rights of Indigenous and tribal peoples

### SDG



Below are the objectives of the previous 2023-2025 Sustainability Plan, the results of 2023, and the objectives of the 2024-2026 Sustainability Plan, which could change from the previous plan:

### GOALS AND CHALLENGES

ACTIVITIES	TARGET PLAN 2023-2025	RESULT 2023	TARGET PLAN 2030	SDG
Number of beneficiaries by program (SDG 4, 7, 8)	S/I <sup>(1)</sup>	2.3 millions <sup>(2)</sup>	2.7 millions <sup>(3)</sup>	<div>4</div> <div>7</div> <div>8</div> <div>17</div>

(1) The reformulated indicator has no target in the 2023-2025 Plan

(2) Annual result

(3) Cumulative result from 2024 to 2026

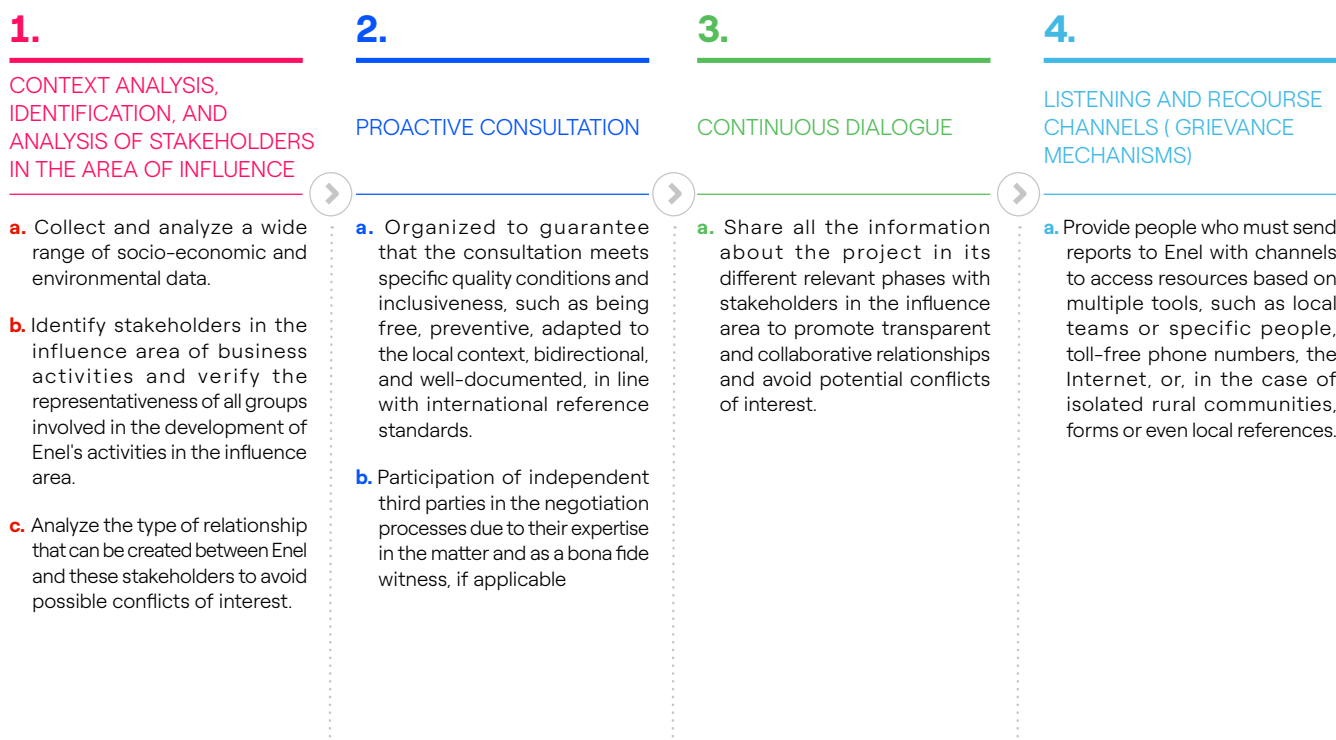
# Community engagement

203-1

Enel Américas considers it essential to engage with the communities where we operate. We also recognize their role as players involved in creating shared value and sustainable development. At the territorial level, we are present in all 7 countries, working with communities and social organizations, as well as with their local governments, through a deployed team dedicated to understanding their needs and identifying convergence points with our corporate strategy.

In 2023, we contributed US\$59,885 thousand to the communities surrounding our operations. Of these, 87% correspond to direct investments, 4% to commercial initiatives with social impact, and 8% to charitable donations. Of the total investment, 78% was in money, 13% in management, and 10% in goods, with no volunteer activities recorded.

## Stakeholder engagement process in the influence area







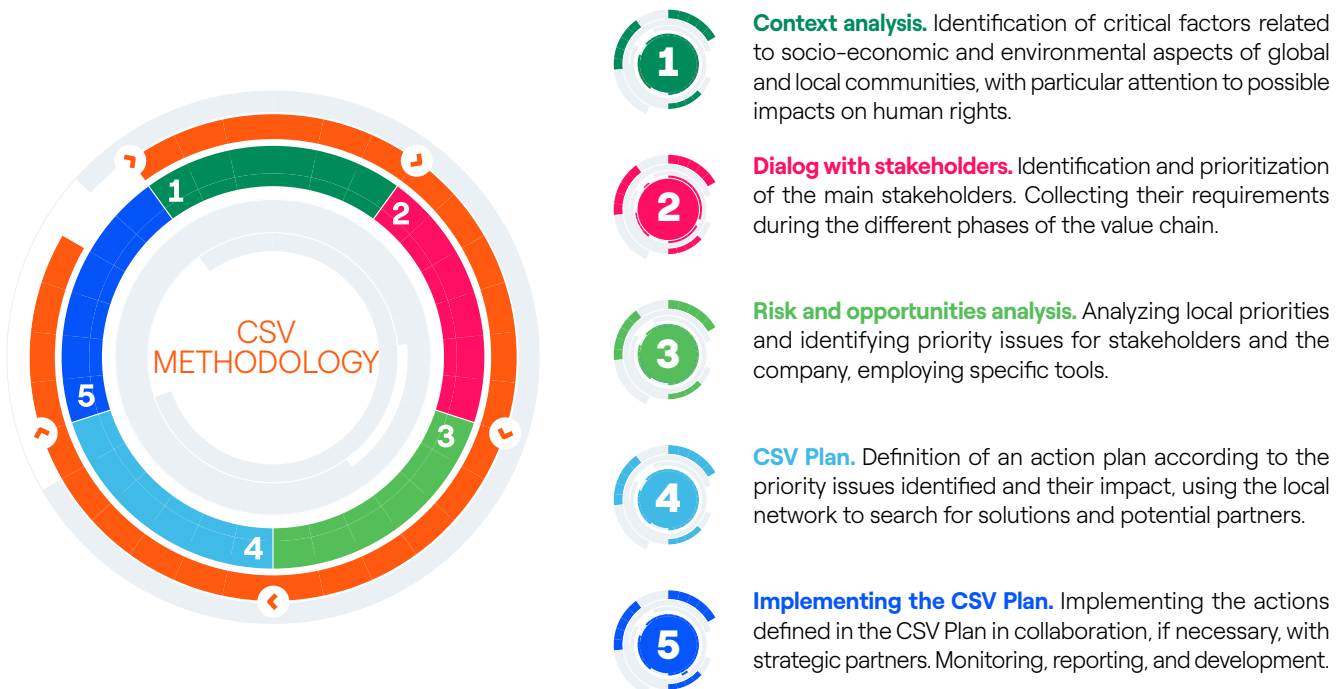
## Shared value creation model

Enel's commitment to the development of communities is part of the Creating Shared Value (CSV) Policy, which establishes the company's relationship model with communities with an inclusive, participatory approach and promotes respect for human rights, enabling the development of actions together with communities, in such a way that they really respond to their priorities and needs. Its objective is to create long-term value for all stakeholders to minimize environmental and social risks and impacts and, at the same time, generate value for the company and for the country. The company, therefore, builds a business model based on solid and long-lasting relationships with communities where sustainability allows sustainable progress to be pursued, creating profitable solutions, solving social needs, generating mutually beneficial relationships with stakeholders, and creating long-term value for all agents to contribute to resilient and equitable development.

### The CSV model is based on three pillars:

- Make the value chains of the business lines sustainable, minimizing the use of natural resources and maximizing the value created for the community.
- Develop sustainable and inclusive products and services derived from the social needs of customers and communities.
- Expand the ecosystem of partnerships and collaborations to seek out ideas and talent continuously.

This perspective makes it possible to combine the company's objectives with the priorities of its stakeholders through roots and local acceptance that allow the business's long-term sustainability. To apply the CSV model, the company employs an exhaustive and rigorous methodology to accompany assets and projects, which consists of five phases:



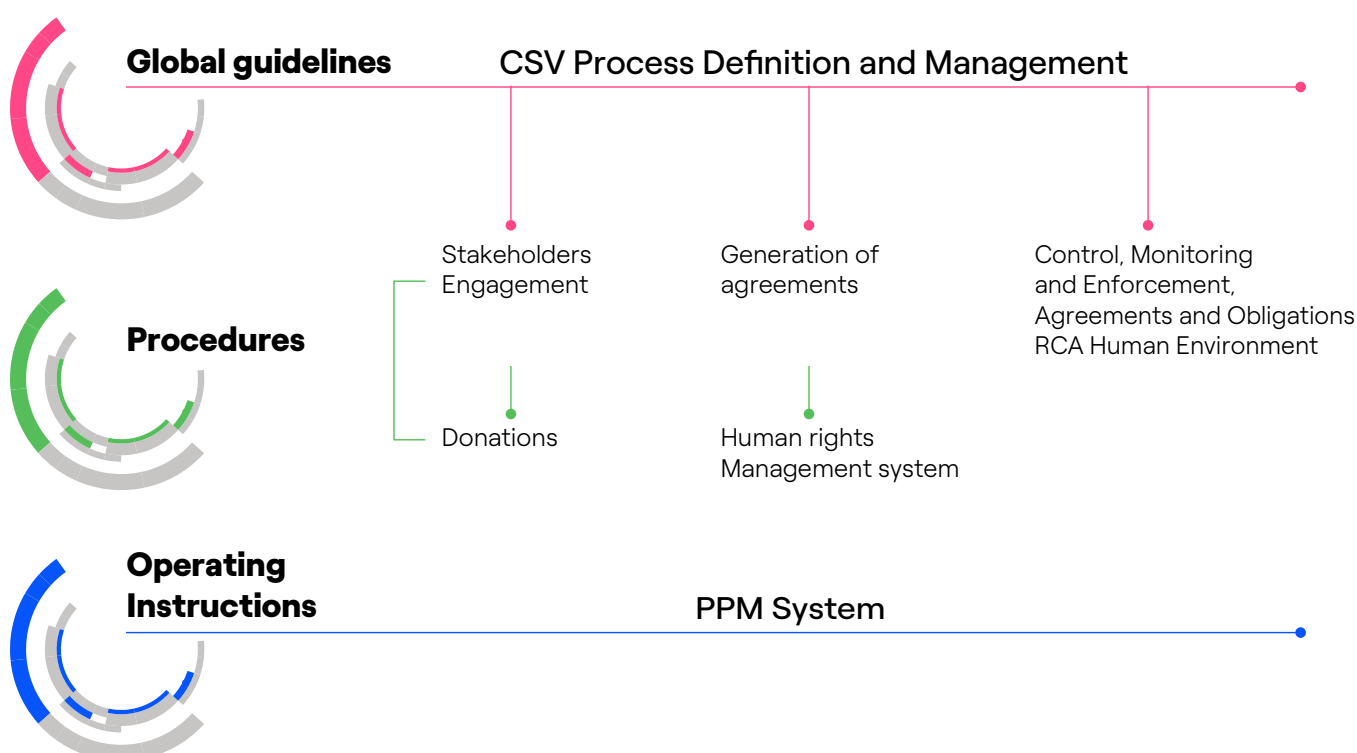
# Policy and Procedures



**Our commitment to social sustainability manifests in each of our activities and is reflected in our [Sustainability and Community Relations Policy](#).**

Our community relations policies are based on the Creating Shared Value (CSV) Policy, which establishes a series of guidelines for our relationship with the environment. Based on this, stakeholders are identified according to their needs, especially focusing on the most vulnerable groups where inclusive services need to be developed. To identify these needs, national scenarios are considered under the most important challenges at the country level: multidimensional poverty, energy vulnerability and climate crisis, from where a series of programs or projects linked to the SDGs are developed. Thus, community engagement activities are prioritized in those sites that present greater vulnerability, based on socio-economic indicators and potential impact on the business.

To put this policy into practice, the company has ongoing processes and procedures in place.



**The procedures that govern the relationship with the communities are:**

- **CSV Process Definition and Management** defines how to design, execute, monitor, and evaluate the various sustainability plans in the different territories.
- **Stakeholder engagement:** principles and criteria for the relationship with the various local stakeholders.
- **Generation of agreements** regulates the formalization of an agreement between a company and the community, which interacts with the operations or projects of Enel Chile and its subsidiaries.
- **RCA Human Environment Control, Monitoring, and Enforcement of Agreements and Obligations** frames the agreements' control and monitoring activities.
- **Donations:** guidelines for carrying out activities related to granting and managing donations, ensuring their coherence with the corporate strategy for sustainable development.
- **Human Rights Management System:** Defines roles and responsibilities and describes the process of implementing the system's due diligence.
- **The PPM (Project Portfolio Management)** system defines the KPIs and methodology for calculating the impacts based on the characterization of the different social and environmental investment initiatives.



# Lines of work in community engagement and main community projects

| 203-2 | 413-1 |

The company has operations in seven countries and employs dedicated staff to manage community relationships. We actively engage with stakeholders and collaborate to find creative ways to meet the demand for electricity, recognizing the significance of understanding local cultures and empowering communities to achieve a just energy transition. The company prioritizes local development and considers the specific circumstances of each Latin American country where it operates while formulating its community engagement strategy. Its goal is to address both social and energy poverty in these regions. Adopting a worldwide perspective allows electrification initiatives to provide access to reliable and high-quality energy sources, fostering economic growth, creating environmentally friendly employment opportunities, and advancing education standards for youth and children, in accordance with the Agenda 2030.

The company's sustainability actions are not one-size-fits-all. We take into consideration the national scenarios, the primary risks we face in different territories, and the significant social challenges in each country, such as multidimensional poverty, energy vulnerability, and the climate crisis. To achieve our objectives, Enel Américas has implemented five specific strategies tailored to the unique circumstances of each region in which we work. These strategies are aligned with the United Nations Sustainable Development Goals (SDGs). Similarly, we strive to adopt a courteous approach towards all local stakeholders, seeing them as essential participants in our endeavors.

Sustainability projects are voluntary initiatives undertaken by a company that address environmental concerns and provide societal benefits beyond regular business operations. The






company promotes, supports, manages, and even sponsors these programs. This technique enables the fulfillment of the strategy priority of "responsible relationships with communities" and the resolution of crucial factors identified in the materiality survey.

The community relations projects have a series of management tools that are deployed in the different stakeholder relations instances. In this sense, local needs are identified, among others, to enable dialogue and interaction and participation is activated, in order to guarantee an accessible, fluid and mutual dialogue with the communities.

## Sustainability work initiatives are projects that:

- create value for the local community and for society in general, responding to stakeholders' needs and concerns and the business's social positioning.
- focus on sensitive groups (families in vulnerable situations, children and young people, the elderly, the unemployed, people with disabilities, etc.).
- are managed in collaboration with the social representatives of the communities participating in the project, with continuity over time and the potential to replicate successful actions.
- offer evident and measurable benefits for society and returns for the company, with systematic, transparent, and adequately communicated accountability to society.

Based on the classification of the project/initiative, the following aspects are most important in these lines of work:

	LINE	MAIN LINES OF ACTION	PROGRAMMATIC FOCUS
	<b>Education for sustainable development</b>	<ul style="list-style-type: none"> <li>• Attendance and schooling</li> <li>• STEM and climate change</li> <li>• Art, culture and heritage</li> </ul>	<ul style="list-style-type: none"> <li>• Scholarships</li> <li>• Educational Programs</li> <li>• Promotion and dissemination</li> </ul>
	<b>Energy, Access, Quality, Safety and Efficiency</b>	<ul style="list-style-type: none"> <li>• Electrification</li> <li>• Energy efficiency</li> <li>• Inclusion and energy safety</li> </ul>	<ul style="list-style-type: none"> <li>• Rural and Suburban Electricity</li> <li>• Technology and Infrastructure</li> <li>• Knowledge development</li> </ul>
	<b>Economic development with local identity and green jobs</b>	<ul style="list-style-type: none"> <li>• Green Jobs</li> <li>• Entrepreneurship promotion</li> <li>• Tourism</li> </ul>	<ul style="list-style-type: none"> <li>• Technical training and job placement</li> <li>• Capacity, technology transfer and financing</li> </ul>
	<b>Housing, services, and the environment</b>	<ul style="list-style-type: none"> <li>• Access to basic services</li> <li>• Habitability</li> <li>• Community Infrastructure and public spaces</li> </ul>	<ul style="list-style-type: none"> <li>• Infrastructure, Technologies, and Governance</li> </ul>
	<b>Planet: Climate Change and Natural Resources</b>	<ul style="list-style-type: none"> <li>• Water</li> <li>• Biodiversity</li> <li>• Waste and materials</li> </ul>	<ul style="list-style-type: none"> <li>• Water management</li> <li>• Conservation</li> <li>• Waste recovery</li> </ul>

# Main 2023 Community Projects (Brazil, Colombia, and Central America, Argentina, and Perú)

## ENEL AMÉRICAS

<b>+671 projects</b>	<b>+ 2.3 Million Beneficiaries</b>	<b>7 Countries</b>	<b>+956 Communities and social organizations involved</b>
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### BRAZIL



<b>+422 projects</b>	<b>+ 1.8 Million Beneficiaries</b>	<b>12 states in the country</b>	<b>840 Support of community leaders</b>
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Enel Brasil developed 30 initiatives and 422 projects in the country's 12 states in 2023. These benefited over 1.8 million individuals, contributing a R\$167 million investment. Further income for the communities reached R\$48.3 million as a result of employability and entrepreneurship initiatives. Enel, through its distribution companies and with the assistance of 840 engaged community leaders, facilitated the complimentary replacement of over 783,000 light bulbs and approximately 11,000 refrigerators for customers as part of an extensive network of energy efficiency initiatives. The construction of new renewable energy generation projects created 10,865 jobs in the power generation sector, 3,615 of which were for local communities, with Bahia, Piauí, and Minas Gerais being the states most significantly affected.

### COLOMBIA AND CENTRAL AMERICA (PANAMÁ, GUATEMALA AND COSTA RICA)



<b>+120 projects</b>	<b>+213,000 Beneficiaries</b>	<b>4 countries 152 municipalities</b>	<b>70 alliances</b>
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In 2023, with 120 projects promoted through 70 partnerships and more than 213 thousand beneficiaries in Colombia, Guatemala, Panamá, and Costa Rica, the company made a significant contribution to the development and social and economic growth of the territories, based on programs aimed at improving road structure, programs to improve infrastructure (furniture, electricity network, general painting, roofing, among others), coverage and quality of education, agricultural production projects, programs for the generation of employment, initiatives aimed at social inclusion and projects designed to promote access to energy and drinking water. This management includes projects developed through the Enel Colombia Foundation, which invested more than Cop \$2,700 million in 9 departments of Colombia with more than 25 initiatives in 2023.

### ARGENTINA



<b>+48 projects</b>	<b>+ 78.415 Beneficiaries</b>	<b>13 municipalities from concession areas</b>
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Enel developed 48 projects in Argentina in 2023, benefiting more than 78,000 people in 13 municipalities in the concession area, reaffirming the company's interest in and community engagement.

### PERÚ



<b>+81 projects</b>	<b>+ 61,000 Beneficiaries</b>	<b>5 states in the country</b>	<b>46 alliances</b>
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Enel developed 81 projects in Perú in 2023, which benefited more than 61,000 people in five states of the country and were supported by 46 alliances.





## Education for sustainable development

**Education for sustainable development:** Enel is convinced that education is sustainable development's fundamental driver at the individual and collective levels. This dimension is fundamental, as it not only contributes to environmental awareness and education but also provides benefits and tools to those who are technically trained, especially motivating younger people to participate in sustainable development.

### BRAZIL



#### Early Childhood Education Center Luz e Lápis

The Luz e Lápis Early Childhood Education Center has been working for 36 years to increase access to quality early childhood education. It is located in Santo Amaro, in the southern part of São Paulo. It serves about 125 children between the ages of 1 and 5 years and 11 months every month. The program is full-time, free, and has a socio-constructivist pedagogical approach. It seeks to promote and defend children's rights and protection. It also develops and trains the educators who work in the institution so that the service provided can continually evolve with the children and their families.

#### Enel Educational capsule

**82,729** beneficiaries

La Nave Educativa Enel is an adapted bus equipped with audiovisual resources and educational games on touch screens. It employs 3D virtual reality technology, focused on the conscious consumption of natural resources and renewable energy sources in an attractive and interactive way. The initiative is part of the Enel Shares Energy at School program, which trains public school teachers to act as multipliers, transmitting concepts to students on the rational use of electricity, conscious consumption, and the preservation of natural resources. In 2023, more than 82,729 people benefited from the program.

#### Enel shares green attitude

**19,000** beneficiaries

**51** projects

The program brings together environmental education projects involving teachers, students, and the local population on issues of relevance to the territories in which Enel Green Power is present, such as the preservation of fauna, flora, and the socio-environmental environment in the areas of influence of the generation projects. In 2023, more than 19,000 people benefited from 51 projects in nine states. The Enel Shares Green Attitude program includes:

**Ecotourism:** a project carried out jointly between the Mourão power plant and the Ecological Park administration. It aims to improve the infrastructure for leisure tourism by upgrading the signage and access to the trails, as well as improving the facilities of the park's reception area, generating 3,360 beneficiaries.

**Environmental Education Program:** It involves actions with the communities around the plants aimed at creating conditions for the participation of the different social players in the environmental management process and helping them understand their roles as agents and citizens in improving the quality of individual and collective life. The project has 6,931 beneficiaries.

**Cinesolar:** Environmental education campaigns on different topics through film sessions with solar technology, generating 4,211 beneficiaries.

### COLOMBIA AND CENTRAL AMERICA (PANAMÁ, GUATEMALA AND COSTA RICA)



#### Educating with Energy

Since 2016, we have been developing the Educating with Energy program together with the Organization of Ibero-American States for Education, Science and Culture (OEI) and the Ministry of Education of Bogotá. This educational strategy facilitates decision-making and improves the life trajectories of teenagers and young people in Bogotá and Cundinamarca public schools by boosting socio-emotional skills and offering vocational and professional guidance processes. For more than 10 years, the program has trained educational agents and students. Furthermore, the documents and pedagogical tools used in the program are available on the OEI website for consultation and application at any time.

## Good energy for your school

**21** educational institutions

**7,259** beneficiaries

The program was launched in 2016, and during these 9 years, it has benefitted more than 40,000 children and teenagers in approximately 70 municipalities in the different areas of the company's operations. The program's objective is to contribute to the quality of education by improving the educational infrastructure located in the company's areas of operation. The activities are aimed at adapting internal networks to reduce electrical risks in public educational institutions, as well as their rehabilitation, improvement, and general decoration.

In 2023, with a budget of more than 722 million Colombian pesos, the company carried out interventions in 21 institutions benefiting 7,259 children and young people in Bogotá, Cundinamarca, and Huila schools.

The program has been extended to Central America, benefiting more children. One such example was in **Costa Rica** at the San Miguel de Sarapiquí educational institution, where the children's dining room was upgraded by equipping the kitchen and also adapting access to the institution with a ramp to meet the access requirements for people with physical disabilities. In **Panamá**, the El Progreso school received a water reserve tank and computer equipment; at the same time, the Chiriquicito school and the kitchen were equipped. These actions benefitted 900 children and teenagers.

## Center of excellence for rural education (CEER) Sibaté

**330** beneficiaries

Enel Colombia has co-financed the project to reinforce science, technology, and innovation (STel) capacities in the school-rural context through the appropriation and use of information and communication technologies (ICT) in the municipality of Sibaté, department of Cundinamarca.

The project, situated in Romeral, has contributed to improving scientific and technological learning environments for the municipality's school community through donation, installation, assembly, and improvement. 330 students benefitted directly from the job training devised in collaboration with SENA. Among the project's accomplishments are the following:

1. Strengthen the mechanisms of relations in rural schools.
2. Increase the appropriation of curricular alternatives and STel dynamizers.
3. Encourage the participation of the rural educational community in STel scenarios.
4. Improve infrastructure, technological resources, and teacher training.

The Centre of Excellence for Rural Education was inaugurated in February 2023. It is open and available to teachers, students, and the community at large.

## Seed Plan

**140** female beneficiaries

In 2023, the Seed Plan was expanded to include more operations to prepare people for jobs in Colombia's power sector. This year, four new training groups for energy distribution network technicians were launched in Bogotá and Cundinamarca's municipalities of Chía and Medina, with approximately 140 young people from vulnerable populations participating. The first training group of only women marked an unprecedented Thousandstone. The call for new students from La Calera, who will begin training in 2024, was also announced. These new groups collaborated with the sponsoring companies, which signed learning contracts with 100% of these students, ensuring their sponsorship right from the teaching stage. Furthermore, in November, 18 students from the El Colegio and San Antonio del Tequendama communities finished their productive stage, with around 70% currently linked with the operation. More than 300 locals have received 80-hour training in woodworking as part of the projects now under construction. Other training included forest harvesting, scythe management, and solar system construction, which were completed in collaboration with SENA-Atlántico. Furthermore, the CAMPESENA program provided management training for community projects and producing families. The employment committees of the La Loma, Guayepo I and II solar parks, as well as the Foundation, which disseminates job opportunities, were all awarded continuity. These committees also determined that the hiring process would take place through the public employment system, specifically using the family compensation funds of each department in the areas of operation.

The Panamá program facilitated the development and growth of competencies among employees and community members in various domains, including vermicomposting, customer service, solar panel installation, and the circular economy. Enel's employees received over 40 hours of training, and the communities received over 125 hours this year.



## Knitting dreams with energy

A social innovation project that provides support to society's multiple sectors. On the one hand, sustainable entrepreneurship to generate income for vulnerable populations (victims of the struggle, ex-combatants of the armed conflict, and mothers who are heads of households), who reprocess Enel workers' used uniforms, turning them into recycled fabrics that are used as raw material to manufacture school bags. On the other hand, Fundación Enel Colombia buys these bags, which include school supply kits. It donates them to children (from the migrant population and local population) who attend schools in vulnerable areas of Colombia's different regions (Barranquilla, Bogotá, Cali, Cartagena, Medellín, and Valledupar).

In 2023, we donated 1,750 school kits in Colombia. All were made of recovered fabric and included different school supplies. Four customers joined our company in this project: Tigo, Smart Fit, Auto Star, and Cable Wireless.

The project in Panamá provided the opportunity for people in the community to start their small ventures, consisting of transforming uniforms into school kits (backpacks, belts, and bottle covers). To achieve this goal, a workshop was offered to the interested parties. Participants were taught sewing techniques, quality, and how to finish each piece. This group of entrepreneurs is already legally established as a community-based organization (CBO), allowing them to provide this service to formal buyers.

## ARGENTINA



### Energy transition courses

**252** beneficiaries

Practical meetings at the Training and Development Center (CCD) of the Metropolitan Design Center (CABA) and the Quilmes Labor Training Center.

Scope: students and their teachers from the last years of technical schools specialized in renewable energies, electromechanics, electricity, electronics, and construction. Subject: global energy context, transformation of the electricity system, progress with respect to the different sources of renewable energy.

Articulator: Technical-Pedagogical Team of Professionalizing Practices – Directorate of Technical Education – CABA and Labor Training Center of Quilmes.

252 students, 5 virtual courses, and 6 face-to-face courses were held.

### Open Doors

**206** beneficiaries

We organized educational tours of Edesur facilities, particularly at the Perito Moreno and Escalada, Azopardo Electrical Substations, and the Roca Training Center (Enel's technical training center), guided by the company's professionals. This program seeks to bring the company closer to the educational community and provide relevant and exciting information about its operation and information related to the visited facilities. In 2023, face-to-face meetings were also held. The activity focused on receiving technical schools, Vocational Training Centers, and universities with related careers. A total of 16 visits took place, and 324 students and teachers from 13 educational institutions participated. There were 10 visits to the substation and 6 to the Roca training center.

Enel Generación El Chocón organizes similar educational visits. In this case, the tour includes visits to the main plant model, the balconies where the turbines can be seen, and a walk outside the plant's control center. Different educational institutions made a total of 6 visits, with 206 students and teachers participating.

### 2023 educational trip to Buenos Aires (Enel Generación El Chocón)

The proposal of the Educational Trip to Buenos Aires was revived in 2023. The last-year students of Villa El Chocón's CPEM No. 9, the only secondary school in the area, participate in an educational and cultural field trip. The Neuquén Ministry of Education approves the student's initiative and is a component of their academic program. It is a top priority for the school because it adds value for the children not only in terms of education and culture but also in terms of the experiences they get from learning about an entirely new metropolitan milieu. There were 27 professors and students present this year.

The schedule included the tour of the following spaces:

- Perito Moreno Electrical Substation.
- Honorable Congress of the Nation and Government House.
- Museo Malvinas.
- Museum and Memory Site– ESMA.
- Colón Theatre.
- Faculty of Law and Social Sciences of the University of Buenos Aires.

## PERÚ



### Boosting education in Santa Elena de Piedritas

**143** beneficiaries

We seek to contribute to the improvement of the educational quality of the Santa Elena Educational Institution, a rural school located in the town of Piedritas. We support them financially to improve infrastructure, hire teachers, acquire uniforms for students, and increase the school mobility of 143 students.

### School campaign

**8,437** beneficiaries

Every year, in alliance with different NGOs, we support primary and initial-level students in our areas of direct influence by delivering essential implements to promote adequate learning. School kits and packs containing notebooks, pencils, paints, and more are offered to students in Lima, Junín, and Piura provinces. Nationwide, 8,437 students have received this benefit.

### Enel and Symphony alliance for Perú through "Núcleo Enel"

**340** beneficiaries

This initiative was launched in 2012 in partnership with the Peruvian Symphony to promote children's musical education in the concession area. The program seeks to reinforce their artistic skills through classical music, developing capacities such as confidence, innovation, proactivity, personal development, self-esteem, responsibility, and social integration. In 2023, nearly 340 children and young people were the beneficiaries of this program.



**Energy, Access, Quality, Safety and Efficiency**

**Access to energy and energy efficiency:** Access, quality, and equity of electricity supply are fundamental dimensions on which constant work has been done to reduce energy poverty. This way, Enel contributes to an energy transition that leaves no one behind and promotes local development.

## BRAZIL



### Regularization of clandestine customers

**37,602**

regularizations

**148,236** beneficiaries

The initiative is being implemented in regions where residential and commercial consumption units are irregularly connected to Enel's electricity distribution network. By regularizing clandestine customers, Enel creates the conditions for these customers to start consuming energy legally and safely, consequently reducing business losses and promoting changes in the population's consumption habits. One of the actions carried out by Enel to identify and combat energy theft is Operation Legal Energy, which is the result of integrated work between the different areas of the company. Enel also provides safety and energy-conscious consumption tips and swaps from standard light bulbs to more efficient LED models during these activities. Furthermore, the distributor offers information and assistance to register in the Social Electricity Tariff (low rent), a federal government program that grants discounts on energy bills of up to 65% compared to the conventional residential rate. In 2023, 37,602 energy regularizations were carried out, with 148,236 beneficiaries.

### Ecoenel

**49,700** beneficiaries

**22,500** tons of CO<sub>2</sub> avoided

**31,200** MWh energy savings

Enel's recycling program collected nearly 7,000 tons of recyclable waste during the year and granted more than R\$2.5 million in energy bill bonuses, benefiting 49,700 customers in the states of São Paulo, Rio de Janeiro, and Ceará. The results can be compared to the preservation of 60,800 trees thanks to paper recycling, the avoided emission of 22,500 tons of carbon dioxide into the atmosphere, and energy savings of 31,200 MWh.

Ecoenel is implemented thanks to the investments provided by the Energy Efficiency Program of the National Electric Energy Agency (ANEEL) and consists of the exchange of recycled material for discounts on customers' electricity bills, combining the formation of a network of partnerships between the customer, the company and the recycler.





### Enel shares efficiency

**485,922** beneficiaries

**11,000** refrigerators replaced with new models

**783,000** bulbs replaced with LED

Promoted by the National Electric Energy Agency (ANEEL), the Energy Efficiency Program aims to promote the most efficient use of energy with the Enel population and other stakeholders in its concession area. In 2023, the company invested close to R\$71 million in various projects that encourage the efficient use of energy. The Public Call for Projects is one of the Program's fronts aimed at customers in the commercial and services, residential, industrial, rural, public power, and public lighting segments. Another highlight is the initiatives developed with the socially vulnerable population. In 2023, nearly 11,000 old refrigerators were replaced with new models with the Procel A efficiency label. 783,000 regular bulbs were also replaced with LED ones.

### Enel shares infrastructure: installation of mini solar plants

**+1,000** beneficiaries

**30** residents trained

In 2023, Enel Green Power installed six mini-solar plants in six agro-villages located in the municipality of Tacaratu, Pernambuco. These activities were part of Enel Green Power's efforts to support community development in areas affected by power-producing plants. Each plant can offer up to 2,750 kWh per month to each community. The purpose of these plants is to reduce the energy used by the water pumps that irrigate the communities' plantations. Additionally, they support the energy needs of the associations that provide services to the residents. The integration of the systems has led to a reduction of around 75% in bills compared to the previous amount. This initiative was implemented as a component of the Sustainability Plan for the Fontes dos Ventos II facility, leading to positive outcomes for over 1,000 people, including the inhabitants of the agro-villages. 30 residents were educated to perform system maintenance, fostering self-sufficiency within the communities.

### Population security

**+217,000** beneficiaries

In 2023, Enel Brasil's three distributors improved electrical security for almost 217,000 consumers in São Paulo, Rio de Janeiro, and Ceará with the Enel Compartilha platform. Educational initiatives included activities related to the Enel Compartilha Energia na Escola, Nave Educacional Enel, and Van Experience programs, including as interactive and tactile games, virtual reality glasses, comic book distribution, and electrical safety leaflets. We also took part in Abracopel's Essay, Drawing, and Video Contest, which focused on electrical safety and featured over 1,500 pieces from schools in Enel's concession region. Training, discussions, and meetings were held in communities and at Enel's operational bases as part of the Enel Share Network leadership project, with the company's safety technicians training community leaders on energy safety. During the seminars and workshops of the Enel Share Conscious Consumption and Citizenship Initiatives, as well as while changing light bulbs and refrigerators, advice on energy conservation was provided, and publications on the subject were supplied.

The Coloring with Energy project involved painting the walls of Enel's substations in communities at high risk of grid accidents to raise public awareness.

In the Generation business line, EGP addressed public safety during the plant's building and operating phases, but in a different way, with a citizen approach (SDG 3). Road safety initiatives were organized with the help of plant employees, residents, and the school community. The traffic of equipment, machinery, and cars on factory access roads is persistent. Thus, it is critical to support road safety education in the locations where we operate. Lightning tours were conducted in metropolitan areas, and kids were given speeches, as well as safety discussions with workers to disseminate instructional materials on the subject.

## COLOMBIA AND CENTRAL AMERICA (PANAMÁ, GUATEMALA, AND COSTA RICA)



### Energy for all

**356** beneficiaries

As part of the company's rural electrification programs, such as Cundinamarca 100%, and agreements with the Government of Cundinamarca, we construct electrical networks in rural areas. These networks extend up to the point of connection for the user. However, in some cases, families facing socioeconomic and vulnerability challenges are unable to cover the costs of electrical connections and meters. As a result, they are left without service despite having the necessary electrical infrastructure in place. This situation increases the risks of illegal connections and accidents with third parties.

In 2023, the Enel Foundation provided support to vulnerable families by covering the costs associated with connections, including measurement, connection, and internal installations. This initiative aimed to prevent cancellations, illegal connections, energy losses, and accidents and promote economic and social development in our area of influence, benefiting the local inhabitants with the advantages of electric energy. In 2023, we were able to positively impact the lives of 356 individuals by implementing this program.

## Boosting rural electrification

To improve the inclusivity of our rural electrification process, we are currently undertaking an interdisciplinary effort to identify areas that can be improved to better cater to various user segments in vulnerable situations (such as disabled individuals, displaced populations, migrants, and the elderly) who are undergoing electrification. To gather meaningful and relevant information about the areas in which we can enhance inclusivity for various vulnerable user groups, we conducted targeted personal surveys in the municipalities of Medina and Yacopí. This information serves as the foundation for our creativity and in-depth discussions to develop the 2024 inclusion plan.

## Energy and electricity security course

In collaboration with the prestigious Universidad de Los Andes, Enel developed a one-of-a-kind course on energy and electrical safety. This course, tailored for municipal officials, presidents of community action boards, councilors, administrators, and firefighters, among others, is a 100% virtual, free, synchronic, eight-hour-long program that certifies the participants' attendance.

## Energy available for all in mini solar power plants

In Panamá, the successful completion of these two projects has led to a significant transformation in the communities of Cieneguita to Alto Potrero in Chiriquí and Loma Grande to Pozo Azul in Coclé. The installation of power distribution lines in previously unconnected areas has not only enhanced the residents' quality of life but also paved the way for sustainable development with clean energy. The new 14.40 km network, funded by Enel Fortuna with an investment of approximately US\$1,600,000, has directly and significantly improved the lives of nearly 2,000 people.

**+1,600** beneficiaries

The Chiriquí province project, located 15 kilometers from the Chiriquí Solar Plant in San Juan, extends from the community of Cieneguita to Alto Potrero through the construction of an approximately 11-kilometer main distribution line. It will bring electricity to about 324 homes, benefiting more than 1,600 people.

Meanwhile, in the province of Coclé, approximately 100 kilometers from the Sol Real cluster, the company's solar plants, around 3.40 km from the main distribution line, were installed. Thanks to the project, approximately 78 homes and more than 380 inhabitants of the communities, ranging from Loma Grande to Pozo Azul, will have access to energy services.

# ARGENTINA



## Community leadership networks

As a component of the standardization efforts for networks and connections in vulnerable communities, the goal of this program is to build relationships with new customers. In order to accomplish this goal, a local reference network is established, allowing neighbors to be contacted and given relevant information about the distributor, the scope of the service, security, and energy efficiency. The characteristics and needs of the neighborhood are identified within this framework, serving as catalysts for the implementation of further projects related to infrastructure improvement, education, and economic development.

**8,265** beneficiaries

These ties are strengthened by using local references and institutions, both formal and informal, that are most representative of the region. Three community leadership networks were started in 2023, with development times ranging from 6 to 8 months, depending on the scenario. The networks served 8,265 people in the local communities, with an additional 2,755 new consumers gaining regular access to the services.

## Energía que Suma program

The program is aimed at families and people in vulnerable situations seeking sustainable solutions to expand the service to neighborhoods with irregular electricity connections. The journey begins with raising awareness while personalized social visits are carried out. The aim is to promote inclusion, obtain information about future customers, make neighbors aware of the benefits of standardized connection, and disarm prejudices. In addition to the general issues, emphasis is placed on the social tariff, the levels of segmentation of subsidies, and the regime of electro-dependent users. Explanatory leaflets and an LED lamp are also delivered to raise awareness and start creating sustainable consumption habits. 28,020 beneficiaries from 34 neighborhoods were reached in this project and 33,425 customers normalized their irregular situations.

**28,020** beneficiaries

**34** neighborhoods

## Winter and summer plants

Temperature variations, when extreme records occur in both summer and winter, can negatively impact the energy distribution network due to high demand at the same time. Apart from carrying out technical tasks to avoid or rectify inconveniences, Enel undertakes community relations actions in critical areas aimed at promoting energy efficiency. All individual savings result in a collective benefit, with a reach of 497 participants and 22 workshops.

**497** beneficiaries

We also mapped geriatric residences in the City of Buenos Aires (CABA) to ensure a quick and efficient response in critical situations.



### Comprehensive assistance for sensitive customers

A project aimed at electro-dependent customers, identified as a sensitive group considering their vital dependence on electricity and also considering the legal requirements imposed on distributors. Edesur is actively linked with the associations that bring together electro-dependent customers to maintain a fluid interaction channel that manages claims in the event of prolonged outages and other procedures. In 2023, 588 complaints and orders were filed through this channel. Furthermore, this year, brochures were distributed to disseminate relevant information linked to the registration process in the Registry of Electrodependent Users for Health Issues and to the scope of Law No. 27,351, which regulates the benefits for these customers. This dissemination was carried out in the Edesur concession area by working jointly with the Ministries of Health of the Province of Buenos Aires of Regions VI and XI and the Ministry of Health of CABA, who received the material to be placed in the Hospitals and Neighborhood Health Centers.

### Safe and responsible energy use

**497** beneficiaries

As part of the energy efficiency activities carried out in the community, this theoretical and practical workshop on the use of electricity, awareness of household electrical risks, savings, reading the bill, commercial procedures, and communication channels was offered to the community. As part of this activity, an LED lamp was given to each participant. During 2023, 497 customers benefited from this action.

### Electrical Adaptations in Social Institutions

This program offers energy efficiency support to institutions that provide social services to the community. In 2023, the electrical installation and lighting of a room in the Sant'Egidio community in CABA was renovated entirely; efficient lighting was implemented in the Club Libertad Juniors stadium, owned by Florencio Varela; and the complete electrical installation and lighting of a shed of the María de las Cárceles Civil Organization, in CABA, was carried out—total beneficiaries: 2,860.

### Actions for the security of third parties

**1,433** beneficiaries

Sections of the strips designated for safety along and under the High Voltage (HV) lines are sometimes unlawfully occupied. The encroachment of informal settlements onto the security strip of the HV lines is a breach of the right of easement. It poses a threat to the physical well-being of the individuals residing in the area, as well as their homes and the Distributor's networks. This encroachment has the potential to disrupt the continuity of the service. Enel Argentina endeavors to increase awareness among individuals residing in these informal settlements through workshops conducted in local organizations situated near the encroachments. Additionally, Enel Argentina conducts targeted sensitization efforts in collaboration with community agents who guide residents regarding the hazards associated with living in close proximity to the network. Informative pamphlets were distributed at this encounter—a population of 1,433 individuals living in close proximity.

## PERÚ



### Pachacútec Institute

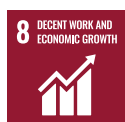
**121** beneficiaries

In collaboration with the Pachacutec Foundation, we have implemented a program over the past few years to improve the quality of life of resource-poor youngsters in the Ventanilla district, providing them with training in industrial electricity technical vocation. Additionally, the program offers the youngsters the chance to participate in each of our distribution contractors' areas and acquire the essential training required to launch a business. In 2023, the program trained 121 young people, of whom 17% are women.

### Energy to Grow

**12,448** beneficiaries

Since 2005, Enel Distribución Perú, through the Energy to Grow Program, has electrified new towns, including public lighting, contributing to the well-being, safety, and quality of life of families. The initiatives developed in vulnerable populations have allowed us to incorporate thousands of families into our customer base, benefiting more than one million people with this essential service. In 2023, the company provided definitive electrification to 130 towns (12,448 electrified lots). The electrified cities are located in the concession area's different districts, mainly in the districts of San Juan de Lurigancho, Carabaylo, Puente Piedra, San Antonio de Chacra, Comas, Vegueta and Barranca, benefiting thousands of families and also small businesses in the area such as warehouses and bookstores, and even the communal kitchens that support the community.



## Economic development with local identity and green jobs

**Economic development and green jobs:** The company's management has placed significant emphasis on fostering the growth of entrepreneurs through collaborations with governmental bodies, private enterprises, civil society organizations, and communities. The integration and promotion of employment opportunities that contribute to the optimal social and economic development of the territories have been considered in the implementation of these projects. In order to achieve this, it is essential to provide technical and professional training to vulnerable human populations and people with limited access to employment networks and information in order to boost their skills and competencies.

### BRAZIL



#### Enel Shares Opportunities

**10,865 jobs created, 3,615 for residents of surrounding communities**

**13,021 beneficiaries**

As part of the Enel Shares Opportunities program, various projects have been implemented, providing both young individuals and adults with training and support, helping them to acquire the skills required in the job market, and promoting social inclusion. One of the projects is the School of Women Electricians. This initiative provides comprehensive training to women facing social challenges, equipping them with the necessary theoretical knowledge and practical skills to excel as network electricians. Upon completion, these talented individuals are then connected with potential employment opportunities through Enel contractors. Enel's partner companies provide support to the Soldado Cidadão (Citizen Soldier) project, an initiative that trains soldiers transitioning out of the army as network electricians. The project's goal is to help these soldiers find employment in the labor market. SENAI supports both projects.

In Generation, a total of 10,865 jobs were created, with 3,615 of those going to residents of nearby communities in Bahia, Piauí, and Minas Gerais. EGP also provided training opportunities to improve the skills and job prospects of local community members. In Bahia, for example, various courses were offered to further develop electrical safety and skills in areas such as carpentry, ironmongery, and quantity surveying. These courses also included specific classes tailored for women, aiming to promote gender diversity in the workforce during the construction and operation phases. Over 300 individuals from communities in the municipalities of Ourorândia and Umburanas were able to benefit. In Arinos, a city in Minas Gerais, 180 individuals received training, with a particular emphasis on solar module assembly classes designed to empower women. Sixty women underwent training and subsequently joined the staff of the Arinos Solar Plant, thereby contributing to the increase in family income generation. In 2023, the local communities of the Generación plants received over R\$32 million in revenue, benefiting the residents.

The distributors and Enel Green Power's Enel Shares Opportunity program positively impacted 13,021 people in 2023 and generated R\$34 million in revenue.

#### Network community gardens

**49 active community gardens**

This is a project developed by Enel Distribuição São Paulo, which uses the strips under the distributor's transmission lines to install community gardens in peripheral areas with a high concentration of housing in the capital's metropolitan region. The project includes 49 active community gardens and provides surrounding communities with opportunities for employment, vocational training, and income generation by marketing the produce grown by the farmers. The most significant innovation of the project is to move from a scenario of value destruction to one of shared value creation. Another innovative aspect concerns social inclusion: women and the elderly, often excluded or neglected in the formal labor market, are the groups that benefit most from the gardens' production and marketing activities. The project also improves people's quality of life and contributes to local landscaping. From 2021 to the end of 2023, an income of R\$865,000 was generated by the participating farmers. Enel Distribuição São Paulo currently has 49 active gardens in its concession area.

#### Enel Shares Entrepreneurship - Associativity and Traditional Community Management

**111 beneficiaries**

The Associativity and Management of Traditional Communities project aims to strengthen associativity and social capital and to train the business management of five Quilombola communities in Campo Formoso, Andaraí, and Morro do Chapéu municipalities, in Bahia, in Enel Green Power's power generation plant areas of influence. The project aims to promote local development through actions and indicators to strengthen associations and the production and marketing of products from traditional communities. In 2023, intense work was carried out with the participants, which led to data systematization and analysis from the participatory monitoring process carried out with the leaders and other members of the associations representing the communities. The aim was to establish an action plan and indicators for the next 3 years (2023-2026). It also led to the consolidation of monitoring indicators for community associations with their respective metrics, timelines, responsible parties, and ways of verifying them. In the case of one of the communities, a meeting was held to learn about their history, their leaders, and their dreams. The project also led to face-to-face meetings between the five communities served, one of which was held at the Federal University of Bahia to exchange experiences and provide technical assistance.

In 2023, 111 people directly benefited, and in 2024, the work will be extended to the Piauí communities.





## COLOMBIA AND CENTRAL AMERICA (PANAMÁ, GUATEMALA AND COSTA RICA)



### Bio-Health Parks

**+450** beneficiaries

Enel Colombia S.A. E.S.P. constructed a bio-health park in the village of La Estación, in the municipality of El Paso, in the department of Cesar. The park has 7 machines for outdoor exercises, a playground, and a gardening area. Additionally, the park has lighting permitting the use of the space at night. The construction of this bio-health park benefits about 250 people. In 2023, a similar bio-health park was built in the Antioquia village of the municipality of El Colegio, Cundinamarca. It consists of a concrete slab on which physical exercise machines were installed. The investment totaled 87,335,399 Colombian pesos and benefits 200 people.

### Construction of eco-efficient stoves

A total of 101 environmentally-friendly stoves were constructed in the villages of Paraíso, Antioquia, Marsella, Antioquia, Helechos, San José, Francia, Trujillo, and Trujillo Puerto Alegre, located in the municipality of El Colegio. This initiative required an investment of over 400 million Colombian pesos. In addition to the stoves, we supplied each household with 10 trees and essential inputs like lime and fertilizer. The aim was to build wooded gardens that produced firewood required for cooking the families' meals.

### Gathering basic information in current productive activities and housing, and distribution and delivery of materials to beneficiaries of the shared value program

A survey was conducted to gather essential information about the current productive activities and homes in various villages in Antioquia, Colombia. The purpose of the survey was to identify and verify the condition of properties, as well as determine the materials that need to be replaced or improved. This information is crucial to guarantee the continuity of productive activities in these properties. The villages surveyed include Antioquia, Helechos, Paraíso, Marsella, Santa Cecilia, and Trujillo, all of which are located in the municipality of El Colegio in Cundinamarca, Colombia. The survey findings permitted the distribution and delivery of materials to beneficiaries in the area surrounding the Guaca and Paraíso hydroelectric plants. As of December 2023, the progress of these projects stood at 70%.

### Road improvement agreement signed between Enel and the municipality of Garzón Huila

In 2023, a total of 101 eco-efficient stoves were built in the villages of Paraíso, Antioquia, Marseilles, Antioqueña, Helechos, San José, Francia, Trujillo and Trujillo Puerto Alegre, in the municipality of El Colegio, with an investment of more than 400 million Colombian pesos, next to the stoves, we provide 10 trees and supplies such as lime and fertilizer to each family, with the purpose of establishing wood orchards, which contribute to the production of firewood necessary for cooking food for families.

### Ecosalon

**+2,500** beneficiaries

As soon as the cables arrived, a plan was established to repurpose the wood from the reels. In the village of Potrerillo, which is influenced by the La Loma solar park, an eco-hall was constructed. It features 52 reels with a diameter of 1.8 meters and 14 reels with a diameter of 2.3 meters mounted on the walls and floors. Additionally, 400 recovered octagons from 700 pallets that were used to transport raw materials for the manufacture of cables are incorporated into the walls and windows. The front walls of the two offices that are currently being built now have 64 steel cable industry wheels, or flanges, with a diameter of 65 cm. Because of this design, 677m<sup>3</sup> of wood—or 285 pine trees grown for eighteen years—and 12,641 metal spikes, each measuring three inches, will not be carelessly thrown in the trash.

More than 2,500 residents will benefit from this ecological seminar, which aims to restore the community's historical and cultural memory and create spaces for education. Furthermore, a total of 12 tons of carbon dioxide were immobilized in the wood of the walls and floors comprising this edifice, thereby inhibiting its emission during combustion or biological decomposition. Sustainable conditions that facilitate the maintenance of the infrastructure were considered during the design phase.

### Ikotia Construction

Training efforts and job opportunities arose as a result of bringing together unskilled and skilled workers in projects such as the development of Ikotia: Frontera Energy's inaugural solar park in the municipality of Puerto Gaitán in 2023. Notably, female employees made up 60% of the total workforce, and 85% of contracts for local goods and services were secured in the same way. Similarly, 22 community people within the sphere of influence benefited from training on energy efficiency best practices and preventive maintenance for off-grid photovoltaic solar systems. Toolkits were supplied to community action boards in the region to help them put their newly gained knowledge into practice. This approach was reproduced in the (now under construction) La Loma photovoltaic park, which employed 1,717 people, 70% of whom were local workers.

## Improvement of Ubalá roads

Over eighty volunteers helped with road building in zone B of the municipality of Ubalá by using the firm's equipment; the company supplies fuel, equipment, transportation, and operators. The business also reaffirmed its commitment to the government and the community, saying that it has been working with the Institute of Infrastructure and Concessions of Cundinamarca (ICCU) to implement the road's studies and designs at a cost of about \$4,000,000,000 Colombian pesos. In addition, the business has been making exclusive use of its machinery equipment for one year on the departmental corridor from Mámbita to San Pedro de Jagua.

## Sustainable production systems

### Phase II: Sustainable Production Systems

This second phase of the initial project seeks to strengthen and improve the living conditions and food security of local families and neighbors in the area where the Guavio plant operates. These agricultural initiatives aim to ensure the families' environmental and financial sustainability; this specific project includes home gardens, compost bins, water harvests, and biodigesters.

The agreement that was settled in 2023 made it possible to reach 52 families in the municipalities of Ubalá and Gama, where they benefited from one of the 4 initiatives contemplated by this project, such as Biodigesters, home gardens, compost bins, and water harvests, generating the following benefits per project:

1. Biodigester: It allows people to have 100% organic products and benefits 76 people from 19 families.
2. Home Gardens: The project linked 80 people from the 20 beneficiary families.
3. Compost Bins: This initiative allows the construction of infrastructure that will allow 24 people from the 6 beneficiary families to have a higher income and be sustainable over time.
4. Water harvests: Contributes to household chores and animal care for 28 people from 7 families.

### Phase III: Sustainable production systems

These initiatives (biodigester, home gardens, water harvests, and compost bins) are expected to benefit 60 families. For this third phase, the project expanded its coverage to beneficiaries from Ubalá A, Ubalá B, Gachalá, and Gama. In 2023, progress was made with the field tour, taking more than 50 people to learn about the operation of the projects, and the local participants explained its operation and benefits. 8 home gardens, 3 compost bins, and 2 water harvests of Gama Cundinamarca were completed, benefiting 52 people. There was some additional progress on 2 compost bins and water harvests in the municipality of Ubalá.





## ARGENTINA



### Electrical Support Courses For employability

**311** beneficiaries

#### Basic and Advanced Electricity Courses

This course was organized for the general public in the Edesur concession area. Fundación Excelencia and the National Technological University (UTN) organized six fundamental courses to increase awareness about electricity, thus reducing the risk of accidents at home and serving as the foundation for trade development. The remaining five advanced courses contain practice hours at related universities. Edesur's distributor clients include 311 participants and 578 beneficiaries. Furthermore, we trained various women who were interested in this subject; 32 persons took the advanced course, and 53 attended the introductory course. We also recommend that the 20 female participants apply for jobs in contract companies.

#### Virtual Course on Basic Electricity in the Prison Service

These are courses for the inmates and released prisoners of the Florencio Varela Penal Units, part of the Penitentiary Service of the Province of Buenos Aires, in coordination with the María de las Cárceles Civil Organization and with the support of the Fundación Excelencia. We had 85 attendees and 2 virtual courses.

### Support for the Social Economy

Services that could be provided with productive units of the social economy supported by the Ministry of Human Development and Habitat of the City of Buenos Aires were mapped, contributing to the economic development of the social and popular economy. Service contracts were signed with the following cooperatives (San Cayetano Textile Cooperative, Creating Awareness Cooperative, Recycling Work and Dignity Cooperative). There were 732 beneficiaries.

### Business gifts made from recycled clothing of field staff

Collaboration with the San Cayetano Cooperative, Womenes Digna NGOs, and Casa Hogar Anímí. 97 beneficiary families, with a total of 955 ready-made products (655 matero bags, 150 office kits (notebook holders, cell phone holders), 150 home kits (kitchen apron and multipurpose bag), and 572 kg of recovered fabric.

### Trade Workshops

**477** beneficiaries

Free workshops to boost young people's and adults' job opportunities. In alliance with community institutions in the Edesur concession area, we had four 3-hour meetings with teachers specialized in the trade (Repair and maintenance of air conditioning, Vegetable garden and composting at home, bicycle repair and maintenance, Carpentry in assembly, furniture repair, and restoration, minor appliance repair). Outreach to the communities of Quilmes, Esteban Echeverría, Lomas de Zamora, Avellaneda, and Florencio Varela. With a total of 24 workshops and 477 participants.

### Guided Sightseeing Tours in the El Chocón power plant

As part of an alliance with the Municipality of Villa El Chocón, a project has been carried out to train municipal guides to integrate the El Chocón hydroelectric plant into the village tour. In 2023, 11 visits were made, with the participation of 182 people, mostly visitors from the community who came to the plant for the first time.

### Artistic interventions in the Company's substations

Enel's artistic intervention project continues. The facades of the substations were improved thanks to the intervention of local artists, whose designs were approved by the surrounding community. This created not only an urban aesthetic improvement but also a sense of belonging.

In 2023, two substation facades and a community area were upgraded: the Pozos Substation in CABA, which pays homage to Dr. René Favaloro and the tango, and the Bachofen Substation in the San Vicente district, which features a mural honoring Argentina's first female civil engineer, Elisa Bachofen. A mural was also created at the Ezpeleta School No. 40 using a design chosen by the pupils. These initiatives benefited 943 people in the Substations' area of influence.

In addition to these projects, a face-to-face Muralism workshop was held with 60 students from the final year of the Ezpeleta Oeste Secondary School No. 40 in the Quilmes area. At the presentation, the participants received guidance on the entire process of creating a mural, including sketch assembly, composition, color, and wall analysis with photos of completed work.

## PERÚ



### Café Curibamba

**48** beneficiaries

This project promotes the economic development of farmers in the rural communities of San Juan de Uchubamba, San José de Villano, San Cristóbal de Marancocha, and the Annexes of Los Angeles, Yanayacu, and Las Orquídeas de Pacaybamba, located in Junín. We train farmers, permitting them to increase the quantity and quality of their crops; we teach them marketing strategies and provide them with tools that allow them to reach greater autonomy and obtain better prices. A cooperative (CACEC Tulumayo) has been set up with 48 members. In 2023, more than 18 partners have been certified in Good Agricultural Practices (GAP).

### DAR Callahuanca

**50** beneficiaries

The objective of this project is to support families in the Barba Blanca and Callahuanca communities, permitting them to increase their income by selling their avocado and custard apple crops. We support them in developing an organizational model that allows them to improve the management of their business and get better revenues. For more than five years, we have been providing technical and commercial support and contributing to the organizational consolidation of the companies created thanks to the project.

### Competitive Fund

**400** beneficiarios

We support the implementation of works such as the improvement of common areas, the implementation of offices, toilets, and meeting rooms of the Clemesí Irrigation Association (AIC), as well as supporting local enterprises for their economic reactivation. The funds involve equipping restaurants, shops, supplies for poultry breeding, electrical equipment, and the provision of water storage tanks for the association's users, benefiting 400 people.



**Housing, services  
and environment**

**Housing, services, and the environment:** As part of the Sustainable Development Goals (SDGs), Enel recognizes the interconnection between the quality of housing, the availability of essential services, and the preservation of the environment and the need to contribute projects that are both aligned with the company's materiality and the needs and interests of each project's participants.

## BRAZIL



### Enel shares green attitude – sustainable semi-arid project

**1,722** beneficiaries

In line with the public commitments made to the 2030 Agenda and based on the sustainability plan for the Delfina Wind Farm, in 2023, Enel Green Power completed the implementation of the Sustainable Semi-Arid project. It is based on technologies for the resilient use of water and soil in communities in the plant's area of influence. It is located in the Campo Formoso and Juazeiro municipalities of Bahia. The project directly benefited 1,722 people, 1,484 in 2023, identified after a socio-economic analysis of the communities and focusing on those most affected by the lack of water. The initiative included building 85 cisterns to store drinking water for the beneficiary communities, 25 ecological septic tanks (banana eco-tanks), the installation of 33 BioWater systems to reuse grey water in family farming, and 45 water purification systems for the cisterns (Aqualuz). The project also delivered 60 productive backyard gardens. It involved 875 students, 20 teachers and school administrators, and three local rural productive groups, improving the quality of life of families through access to drinking water and the reuse of water to grow gardens.





## COLOMBIA AND CENTRAL AMERICA (PANAMÁ, GUATEMALA AND COSTA RICA)



### VITAL: Life, Innovation, Technology, and Clean Water

With the assistance of Empresas Públicas de Cundinamarca and in partnership with the Siemens Colombia Foundation, we continued to install water stations and filters that provide access to potable water throughout 2023. These infrastructure projects incorporated cutting-edge technology that eradicates 99.9% of viruses and bacteria. We initiated the provision of safe water access solutions at the El Volcán-SOAGA Departmental Educational Institution for the Chircales village aqueduct network and the Training in the Water Managers Program for students and members of the village aqueduct in the municipality of Ubaté, Cundinamarca, in 2023. 72 students and 160 community members benefited.

Furthermore, during the Cundinamarca Roundtable, the Aparicio Jaramillo Educational Institution's Capatá, El Espino, and Doima campuses received access to safe water solutions; this initiative benefited over 460 students and members of the educational community.

### Harvesting Energy Prado Usme Electroterminal

This urban agroecological project seeks to contribute to the food and environmental security of the local community of Usme in Bogotá through the organic production of food with high nutritional value and the reduction of greenhouse gases. This way, the project promotes ecological connectivity and the generation of local ecosystem services. It also focuses on inclusion, creating synergies between agriculture and electromobility to boost the town's social fabric and sustainable development. In 2023, a total of 705 vegetable units were delivered to 62 families in the area of our company's influence. The vertical gardens and the orchard can capture 72kg of CO<sub>2</sub>/year, attracting 50 pollinators per month.

### Urban agroecological project – Community Garden of the Marsella Ile Neighborhood

The Marsella Community Garden agroecological initiative in Kennedy provides an area for children, young people, and adults to learn about the environment. Some 100 individuals benefit from and participate in the processes of collecting, transforming, and using organic waste to produce fertilizer. Furthermore, students from IED Marsella use the area to study natural science, and some Minuto de Dios University students also do their professional internships. At this point, four (4) solar-powered luminaires were installed, a concertina wire was wrapped around the enclosure's perimeter, and the enclosure's connected mesh was set up. In addition, a small motor pump house was constructed and put in, and the rainwater collection system that supplies the irrigation system for the orchard was reinforced. Finally, a barrel compost bin was built and placed in order to improve the method of turning organic matter into fertilizer.

### Agreement with the Mayor's Office of San Antonio del Tequendama for road improvement

A commitment was reached to improve tertiary roads by building a footprint plate along the road linking the Colombian village of Quintas with the Cundinamarcan municipality of San Antonio del Tequendama. 250 million Colombian pesos have been invested.

### Care for the vulnerable population

Enel Colombia, the Ministry of Mines and Energy, the mayors of El Agrado, Garzón, Gigante, Altamira Paicol, and Tesalia, and the Ministry of Agriculture and Rural Development are all investigating alternatives to the requirement of implementing gravity irrigation on 2,700 hectares.

In light of the preceding, the organization formally petitioned the National Environmental Licensing Agency (ANLA) in September 2022 for an amendment to Article Twelfth of the Environmental License, in its numeral 2. Nevertheless, the Environmental Authority issued a denial letter on September 12, 2023; therefore, the organization will persist in adhering to the initial commitment.

## ARGENTINA



### Eco Community Spaces

**180** beneficiaries

This year, furniture made of plastic wood manufactured by the "Creando Conciencia" cooperative was designed and installed in shared outdoor spaces of the Educational Center for Total Production (CEPT) No.33 "El Deslinde" in the Municipality of Cañuelas. This initiative benefited 180 people.



## Health and Well-being

**Housing, services, and environment:** As part of the Sustainable Development Goals (SDGs), Enel recognizes the interconnection between the quality of housing, the availability of essential services, and the preservation of the environment and the need to contribute to projects that are both aligned with the company's materiality and the needs and interests of the participants in each project.

## BRAZIL



### Social Impact Projects in Sport and Culture

**120,000**  
beneficiaries

**127** projects

Throughout the year, Enel supported dozens of projects via the Law to Encourage Culture and Sports in its concession area in the Rio de Janeiro and Ceará states, benefiting several surrounding communities with sports, socio-educational and cultural activities. In Rio, cultural and sports initiatives included the Lab Cidades Criativas project and the launch of five public cinemas in five municipalities in the interior of the state, as well as the implementation of six centers of the Grão de Areia sports project, implemented in collaboration with the Government of the State of Rio de Janeiro, in the state's five municipalities. In Ceará, the most noteworthy cultural initiative is the Jacques Klein Circulation and Exchange project, which offers free musical training to more than 400 children, teenagers, and young people from vulnerable areas of Fortaleza. The #Vempravela sports project launched its third edition in collaboration with Enel and aims to promote accessibility to sport for all, spreading nautical culture in the state of Ceará. The states of Piauí, Bahia, Minas Gerais, and São Paulo also received initiatives to disseminate access to culture in the communities in the areas of influence of the generation projects, with the sponsorship of dance schools, storytelling workshops, film sessions, and the improvement of the school's literary collections, among others.

Also noteworthy are the Baú de Leitura projects in Bahia and Minas Gerais and Ilumina Piraju in São Paulo. In total, 127 cultural and sports projects were carried out in 2023, benefiting more than 120,000 people.

## COLOMBIA AND CENTRAL AMERICA (PANAMÁ, GUATEMALA AND COSTA RICA)



### Sponsor Plan Rehabilitation Agreement

Thanks to the alliances between the Enel Colombia Foundation and the Betty Palomino Foundation, a cooperation agreement worth \$82,000,000 Colombian pesos was signed to support the rehabilitation process of people with limited economic resources and affected by electrical burns in the company's area of influence.

This agreement will cover the beneficiaries' treatment costs, including psychological sessions, compressing garments, and/or prostheses when necessary.

### Support for the Costa Rican Red Cross

The Don Pedro Hydroelectric Plant made an annual contribution to the Costa Rican Red Cross to support the cost of fuel for emergency care units in San Miguel de Sarapiquí and surrounding communities. This allowed ambulances to respond to calls in case of emergencies. Thanks to this contribution, six communities with an approximate population of 3,200 inhabitants benefited.

### Sustainable communal gardens

This initiative, developed in Panamá, aims to monitor the nutrition of children in schools in the areas of influence of Gualaca, Baru, and San Juan. The purpose is to establish the children's needs and develop sustainable gardens that could cover some of their nutrition requirements. In 2023, more than 350 children were evaluated to detect any weight and height deficiencies.



17 PARTNERSHIPS FOR THE GOALS



## Partnerships to achieve the goals

## BRAZIL



## Dialogues with Communities – Leadership Network

152,360 beneficiaries

840 Active Leaders

54 Municipalities

## Dialog

Our operations in the region are founded upon efforts that advance the communities' social and environmental progress, security, and general welfare. Local community leaders engage in monthly meetings coordinated by the Enel team as part of the Enel Shares Network Leadership program. The purpose of these meetings is to foster alliances and cultivate a more intimate connection between the company and the population. Pertinent matters, including tariff concerns, commercial uncertainties, community sustainability initiatives, and social benefits, are discussed at the meetings. The participating leaders occupy a critical position in disseminating safety concerns to their neighbors by distributing informative materials and conducting talks with guidance on how to safely use electricity both indoors and outdoors, as well as preventing network accidents involving, among other things, kites, unauthorized construction, and cable theft. A total of 840 active leaders from 54 municipalities participated in the activities in 2023, which benefited 152,360 individuals.

The program comprises initiatives and communication channels that establish a connection between Enel and local communities via the 0800 Ombudsman and the Mobile Ombudsman, which facilitates information exchange and continuous circulation. Furthermore, it includes campaigns and engagements with local stakeholders, including politicians, government officials, community leaders, and representatives. By implementing these measures, we successfully mitigated the frequency of community engagements with the facilities throughout 2023. As a result, Enel Green Power experienced a reduction in the number of work stoppage days, producing R\$6.4 million in savings.

## COLOMBIA AND CENTRAL AMERICA (PANAMÁ, GUATEMALA AND COSTA RICA)



## Framework Agreement between the Red Cross and Enel Colombia Foundation

## Winter emergency support in Quetame and Guayabetal

The Enel Colombia Foundation and the International Red Cross signed a Framework Agreement in 2023 to contribute to Social and Humanitarian Development. It focuses on inclusion and care for the most vulnerable groups in Enel Colombia's areas of operation and influence. The project endeavors to support the peacebuilding process, the comprehensive protection of communities, and the reduction of disaster risk in case of emergencies, crises, and the country's effects of climate change.

In July 2023, the municipality of Quetame experienced a catastrophic flood in the community of Naranjal. In addition to numerous social, economic, and environmental consequences, the flood cut off communication for many students in the rural parts of this municipality and Guayabetal.

The Ministry of Education requested that the Enel Foundation help the Secretariat of Education of the Government of Cundinamarca print 70,000 study guide copies for 370 students from the municipalities of Quetame and Guayabetal. Considering the foregoing, the Enel Foundation helped this cause by providing the requested 70,000 copies, enabling the 370 students to finish their schooling from their places of safety.









## Responsible production and consumption

### ARGENTINA



#### Computer equipment reuse program

**56** beneficiaries

This Enel Argentina project aims to reuse all of the company's computer equipment. The electronic recycling program is divided into two lines of action depending on the type of item to be disposed of. On one side, the distributor reuses waste electrical and electronic equipment (WEEEs) through the Recycling Work and Dignity Cooperative. In 2023, 2.13 tons of WEEE were delivered, reaching 224 beneficiaries and benefiting the cooperative's 56 workers. The unused electronic and electrical equipment (AEES) was delivered to the company in optimal conditions.

Computer supplies (12 laptops) delivered to the Spegazzini Agrarian School No. 1 for use by students in various workshops and educational endeavors, 1 laptop to the Emanuel Civil Association for use in its Casa del Niño Program educational space, 10 CPUs each to the Lugano Neighborhood's Primary School for Adults No.03 D.E. No.21 "Cristóbal Colón" and the Barrio de La Boca's Primary School for Adults No.29 D.E. No.04 "Manuel Belgrano".

#### Municipal Recycle to Conserve Program

Enel Generación El Chocón renewed its commitment to the municipal program it has adhered to since 2019. The project involves recycling plastics, WEEE, and scrap metal.

In 2023, the program delivered 180 kg of plastics, 100 kg of WEEE, and 650 kg of metal backlogs. The plastics were redirected and reused by the local cooperative Dangen de Plottier to manufacture street furniture.

#### Linking and supporting volunteer firefighters

Volunteer firefighters' associations are one of the community's pillars and are recognized for their dedication and selfless effort. In 2023, Enel Argentina delivered 46 extendable ladders in optimal conditions, made of reinforced plastic, suitable for electrical use, to fire brigades that work in its concession area: Association of Volunteer Firefighters of Almirante Brown, Association of Volunteer Firefighters of Nueva Pompeya and Barracas Sur, Association of Volunteer Firefighters of Sarandí. A hydro lift truck and a generator set that was withdrawn from its fleet were also delivered to the volunteer firefighters of Almirante Brown. 2023 beneficiaries: 245 volunteer firefighters.

#### Efficient Lighting

**694** Members

Enel offered theoretical-practical training on the photovoltaic system at San Vicente's Agrarian Secondary School No. 1. The topic covered training on solar luminaire components, solar luminaire assembly, and self-manufactured luminaire assembly. Within this framework, six solar luminaires were placed in the poultry sector, allowing for increased energy efficiency and productivity in these facilities. Beneficiaries include 694 members of the educational community.

#### Artistic interventions in the company's substations

Enel's artistic intervention project continues. The facades of the substations were improved thanks to the intervention of local artists, whose designs were approved by the surrounding community. This created not only an urban aesthetic improvement but also a sense of belonging.

In 2023, two substation facades and a community area were upgraded: the Pozos Substation in CABA, which pays homage to Dr. René Favaloro and the tango, and the Bachofen Substation in the San Vicente district, which features a mural honoring Argentina's first female civil engineer, Elisa Bachofen. A mural was also created at the Ezpeleta School No. 40 using a design chosen by the pupils. These initiatives benefited 943 people in the Substations' area of influence.

In addition to these projects, a face-to-face Muralism workshop was held with 60 students from the final year of Ezpeleta Oeste Secondary School No. 40 in the Quilmes area. At the presentation, the participants received guidance on the entire process of creating a mural, including sketch assembly, composition, color, and wall analysis, along with photos of the completed work.



**Planet–Climate change and natural resources:** Enel is committed to addressing climate change and preserving natural resources. The company collaborates with communities, providing financing and solutions to promote sustainable practices and mitigate climate impacts. We work towards the Sustainable Development Goals linked to Climate Change and Natural Resources, contributing to an environmentally resilient future.

## COLOMBIA AND CENTRAL AMERICA (PANAMÁ, GUATEMALA AND COSTA RICA)



### Community farming in Paratebueno Municipality

It was created in collaboration with the SIE Corporation with the goal of improving tillage to increase organizational capacity, improve soft skills, and improve nutrition in the growers' association located near the mini-grid in Buenavista Altoredondo, Paratebueno Cundinamarca. This cooperation agreement provided training, advice, and coaching to the sector's families, giving them tools for the future because they use existing materials in their village, such as bamboo and plastic bottles, which they repurpose by building vegetable gardens and an eco-wall for the plant irrigation system.

### Renace forest

It was developed as a sustainability program to preserve and protect 690 hectares of high Andean forest. It is located in the municipality of Soacha and helps to restore and connect the ecosystems of the Bogotá River's middle and lower basins. In 2023, the high Andean forest environment's preservation, conservation, and restoration actions will continue, with an emphasis on native plants unique to this ecosystem. In addition, the reserve kept its doors open to the public in order to encourage environmental awareness and pay tribute to our natural environment. In 2023, the forest visit program hosted guests. At the same time, we ensured that the Renace Forest was designated as a natural reserve by National Natural Parks. It is a conservation category granted by the National System of Protected Areas (SINAP) to private entities.

### Guardians of the Tropical Dry Forest

This agreement was signed by Enel and its coalition partners, Luker Chocolate, and the Socya Foundation. Its purpose was to help preserve and regenerate the Tropical Dry Forest (TSP) in the Huila department villages of El Pital and El Agrado, which are dedicated to sustainable cocoa production. Training and technical help improved producers' skills and sense of territorial ownership.

The training sections provided continuity and included a wide range of topics, including volunteer lookouts, sustainable development and business, animal observation, and experiential learning in sustainable tourism. These initiatives were designed to provide cocoa farmers with a thorough educational experience that would increase their understanding of the environment and their role in its preservation.

As a testament to the success of the training and academic spaces, 46 out of the 69 cocoa producers who participated were recognized as Guardians of the Tropical Dry Forest. This recognition is a significant achievement, demonstrating their commitment to the environment. Furthermore, eleven of them earned two Environmental Watchmen credentials, contributing to the maintenance of areas of the El Quimbo hydroelectric plant's Tropical Dry Forest Ecological Restoration Plan.

### Strengthening beekeeping in the municipality of Garzón, department of Huila

The loan for 170 hectares of property surrounding the El Quimbo reservoir has been renewed thanks to an agreement with the Garzón (Huila) municipality's beekeepers' association, ASOAPIS. Similarly, 18 hectares of land close to the Betania reservoir in Yaguará (Huila) were loaned to the beekeepers' association ASOAPIS, which is comprised of 19 associates, the majority of whom are older individuals. The program was part of Enel Colombia's shared value philosophy, which aimed to help the organization strengthen its productive operations. At the same time, the organization helped to protect the land and the ecosystem through pollination, reproduction, and reforestation efforts. People in the Betania hydropower plant's catchment area received beekeeping training as well. Furthermore, 7,916 kilograms of honey and derivatives were produced, providing a total income of \$226,430,000 for the group. SENA also offered training, and a collaboration was formed with Universidad Surcolombiana and Enel Colombia's Environmental Education Program to develop a study to disseminate information on the territory's ecosystems and biodiversity.



### Sponsor Plan of the Gualí Wetland

As part of this program, led by the Regional Autonomous Corporation (CAR), Enel Colombia committed to developing a work plan composed of different actions aimed at ecosystem care and conservation in the municipalities of Funza and Mosquera. Thanks to the participation of the community and environmental leaders, two workshops were developed. Both focused on the transformation of solid waste, contributing to the conservation of these ecosystems. More than 52 people from the municipality of Funza participated, and six modules of germinator beds, barrel compost bins, and a wheelbarrow were delivered.

### Conservation of the El Charquito Wetland

As part of the policy of creating shared value and the Enel Biodiversa strategy, Enel and the JAC El Charquito signed an agreement to implement actions promoting the restoration of this ecosystem. These actions included brush removal day, planting 100 native species, adapting the environmental classroom, and the El Charquito Wetland fencing. This agreement solidified the relationship of trust between the company and the community and led to the ecosystem's greater ownership by the local residents. It benefited approximately 80 people.

### Reforestation Programs in Costa Rica

This initiative is carried out annually at the Chucás hydroelectric plant and consists of meeting the reforestation commitment contemplated in the Power Plant's PPA. For 2023, an internal volunteering activity took place in which 400 native trees were planted on land surrounding the reservoir.

### Reforestation Panamá Vivarium Lab

Every year, native fruit and timber-producing native trees, including guayacán, oak, guava cansa boca, and guava machete, among others, are planted to contribute to minimizing the effects of climate change. This year, an average of 1000 trees were planted on a private farm thanks to the support of students from Unachi University, Cedesam, the Ciudad de Saber Foundation, Imaginari, and Enel collaborators who participated in this event. More than 70 people took part in the activity.

## PERÚ



### Recicla power

It is a project in which we partner with the Nuevo Amanecer recyclers to improve their internal processes, ensure the provision of recycled materials, and train the association to expand its reach. The initiative was developed in conjunction with the provincial municipality of Talara, the Ministry of the Environment, and RECICLA LATAM. The project has also managed to train 2,673 families in the district, duplicate waste collection routes, and increase the income of waste pickers by 55%. This project has contributed to spreading greater environmental awareness by improving the waste reuse rate in the northern town.

### Reforestation project with pine and bamboo

As part of our contribution to the environment and biodiversity in the area, we have developed this reforestation project together with our communities. It aims to recover degraded soils left by burning trees and overflowing rivers. Enel Generación Perú is committed to the productive reforestation project with pine and bamboo materials, which, at the end of the 2023 financial year, allowed the planting of approximately 63.5 thousand pine and bamboo specimens directly benefiting more than 200 farmers from the Tulumayo, Comas, and Uchubamba river basins.

## Other Initiatives/Projects

### COLOMBIA AND CENTRAL AMERICA (PANAMÁ, GUATEMALA AND COSTA RICA)



#### Volunteering

**8,800** beneficiaries

Corporate volunteering seeks to encourage and promote our employees' participation in solidarity actions that have a positive impact on local communities and contribute to our country's sustainable development under the My Time, My Knowledge, My Hands, and My Contributions banners.

The Volunteering Together We Are + community was launched in 2023 through collective co-creation workshops in Colombia, Costa Rica, Guatemala, and Panamá. 99 employees from four countries participated. The project's primary purpose was to mobilize and empower our employees so that they could use their time, energy, and dedication to help construct a better and more equal society. Throughout the year, 29 activities were carried out with the help of nearly 200 volunteers, benefiting over 8,800 people, including children, people with disabilities, women entrepreneurs and mothers who are heads of households, the elderly, and others from the communities surrounding the company's operations.

### PERÚ



#### Comprehensive Health Program

**2,046** beneficiaries

For more than 11 years, the company has been providing the community with health programs offered by primary care specialized personnel for the families who live near the Yanango and Chimay hydroelectric plants. In 2023, we carried out 2046 general medical consultations, 777 home visits, 1245 psychological counseling sessions, and 168 dental check-ups.

#### Volunteering Enel Perú

**411** beneficiaries

Let's lead by example: in Enel Perú's volunteering program, we offer our employees the opportunity to participate in activities that contribute to changing society. In 2023, the activities focused on contributing to SDG 4. 113 employees participated in activities as volunteer teachers at the Pachacutec Institute, where collaborators remotely taught courses in industrial electricity to the institute's students. We also reinforced Kallpachay school classes and offered mentoring to students from schools in Enel's area of influence. Finally, we gave keynote speeches on technical topics and soft skills to the students. In summary, this activity collaborated with 291 students from schools in Enel's area of influence and 120 students from the Institute's industrial electricity program.





# CUSTOMERS



## Management approach

3-3

We are currently observing crucial developments, including the progression of energy usage and the expanding availability of electrified resources. This paradigm shift not only affects the effectiveness of the electrical infrastructure but also emphasizes the critical significance of consumers in this ever-changing context. Their involvement is progressively gaining importance in driving the energy transition and reaching a Net Zero economy.

Enel Américas is committed to offering high-quality service. We always embrace our customers' great diversity and anticipate their needs with a comprehensive, differentiating, and accessible offer. To achieve this goal, we continue to refine our service channels, processes, and tracking systems.

Our commitment to digitalization and a customer-centric service culture allows us to stay ahead of the curve in a dynamic environment. Enel continues to be a partner of our customers and contributes positively to their quality of life.

Our strategy is based on the CLIENT AT THE CENTER paradigm, addressing the in-depth analysis of data and global and regional trends, as well as relationship models that promote listening, commitment, and effectiveness in the continuous improvement of our services. We understand the multidimensional complexity of our clients, considering their social and economic aspects and preferences in terms of energy consumption and services. This understanding permits us to offer comprehensive solutions that

adapt to present and future needs in the energy field. Our focus on customer satisfaction includes transparent and timely complaint and grievance handling, guaranteeing equitable access to clean and affordable energy.

That is why Enel's strategic plan focuses on initiatives that address these risks, prioritize investment in networks and infrastructure, meet our customers' needs, and promote brand loyalty.

**+23.8** million customers

Argentina / Edesur +2.6 million  
Brazil / Ceará, Rio de Janeiro y Sao Paulo +15.6 million  
Colombia / +3.9 million Perú / +1.6 million

**65.5%**

Enel Distribución Ceara

**66.6%**

Enel Distribución Rio

**67.2%**

Enel Distribución Sao Paulo

Customer satisfaction Brazil (ISQP index): measurement of the Perceived Quality Satisfaction Index of the Brazilian Association of Electric Power Distributors (ABRADEE)

**3.8%**

Customer satisfaction Colombia (NPS index) NPS measurement Relational, metric that seeks to know the level of recommendation at the general level of the energy product





## CUSTOMERS

### DOUBLE MATERIALITY



#### MATERIAL TOPICS:

- Products and services for electrification and digitalization
- Customer engagement

### SUSTAINABILITY PLAN PILLAR



#### STAKEHOLDERS

- Customers

### HUMAN RIGHTS PRINCIPLES

- Respect for diversity and non-discrimination
- Respect for the rights of communities
- Privacy
- Communications
- Environment

### SDG



### ARGENTINA

OF THE TOTAL NUMBER OF CUSTOMERS, 88.5% ARE RESIDENTIAL, 11.2% COMMERCIAL, AND 0.3% INDUSTRIAL AND OTHER.



### BRAZIL

OF THE TOTAL NUMBER OF CUSTOMERS, 86.5% ARE RESIDENTIAL, 4.9% COMMERCIAL AND 8.6% INDUSTRIAL AND OTHER CUSTOMERS



### COLOMBIA

OF THE TOTAL NUMBER OF CUSTOMERS, 90% ARE RESIDENTIAL, 8% COMMERCIAL, 2% INDUSTRIAL AND OTHER CUSTOMERS



## Our customer focus

The energy transition will benefit many people thanks to a cleaner and more sustainable generation system coupled with a more resilient, digitalized, and intelligent distribution network. The countries where Enel Américas operates present an opportunity for growth and sustainable development, as there is a significant gap in electrification and customer preference for their clean energy requirements. The new opportunities will be in the integrated commercial approach, where new energy services will be essential. Electrification, grid infrastructure, and quality of service are critical to achieving Enel Américas' goal of maximizing value for its customers and providing reliable and secure energy.

In Argentina, the dissemination of information through various channels and awareness-raising campaigns on social networks stands out. In Brazil, the focus is on customer service training, improvement of customer satisfaction indicators such as Net Promoter Score (NPS) and specific surveys to identify opportunities. In Colombia, we are strengthening the dynamics of experience recovery through a compensation scheme; customer satisfaction is monitored in real time through the Service and Experience Monitoring Center, which allows the company to take agile and timely actions to improve customer satisfaction. In Peru, the Voice of

Customers program promotes the commitment of all internal teams in various activities that seek to put the customer at the center of decisions, ensuring lasting relationships and better experiences, highlighting the Energy without doubts program, which seeks to inform the customer through audiovisual educational content on safety tips, energy saving, how to calculate consumption, digital tools, among others.

In addition, the group's companies carried out promotional campaigns for the download and use of the app, WhatsApp and website, in order to encourage customers to make self-consultations.

At Enel Américas we seek to satisfy our customers' needs by developing an offer of affordable products and services based on clean energy. The company promotes the efficient and sustainable use of energy, taking advantage of the technological evolution to provide citizens with tools that allow them to directly manage energy and changing the role of the consumer to a more active and leading role. Likewise, for Enel Américas, the quality of the relationship we establish with our customers is a primary objective, which is why we have several channels to maintain an effective and fair communication.

## Customer centricity

**Our strategy at Enel Américas is to strive for excellence in all aspects of our operations. Our priorities are clear:**

- Our objective is not just to be an energy provider but to be the energy provider that generates the greatest level of customer satisfaction. We aim to gain their trust and surpass their expectations by consistently delivering outstanding experiences. We are constantly striving to improve and exceed our customers' expectations.
- We will become the benchmark by undertaking all required measures to achieve optimal results in our operations.
- We aspire to be regarded as the top company, improving people's quality of life while playing an essential part in combating climate change.

**To achieve this, our priorities are as follows:** 1. To become a benchmark among service companies by moving forward in the culture of customer centricity 2. To promote the digitalization of our customers 3. To establish a more collaborative work with our auditors. 4. To boost our business systems to provide better experiences to our customers. We want to maintain and continuously reinforce the bond we have with our customers, listening to their requirements, anticipating their needs, and responding appropriately to their expectations.

At the same time, the company is poised to be a leader in terms of electricity market liberalization. The company will be ready to offer current and potential customers the best conditions to deliver clean and reliable energy to the extent that regulation makes the parameters for accessing different energy suppliers more flexible.





# Customer Satisfaction

Our companies have implemented a customer satisfaction plan focused on actions and processes to strengthen a

Customer-oriented culture. We are constantly striving to improve processes, and to achieve this, we implement various actions, such as measuring customer satisfaction in each of the territories where we operate:

**Brazil** uses the CER methodology, which, based on a representative statistical sample and with a 95% confidence level, measures the Perceived Quality Satisfaction Index (ISQP) in different customer segments, with an aggregate target of 70%.

The measurement of the Perceived Quality Satisfaction Index (ISQP) of the Brazilian Association of Electric Power Distributors (ABRADEE) is carried out through a survey aimed at different customer segments, whose coverage is considered a statistically representative sample. There is an increase in the three distributors.

In **Colombia**, the customer experience is managed with the NPS index, which has a measurement frequency that allows all levels of the organization to receive weekly updates on year-round customer perception and continuously implement improvements based on those results. In 2023, Enel obtained a cumulative result of 3.8% in the measurement of relational NPS. This metric seeks to know the level of recommendation at the general level of the energy product and which provides the company with input from the customer's perspective to manage their experience. Developer customers value the energy service provided and consider it reasonable, as is the case of Bogota, an area that has been presenting a positive rating in the customer's perception. On the other hand, detractor customers refer to issues associated with increases in the value to be paid on the bill and improving the quality of the provision of energy service, the latter especially in some areas of Cundinamarca.

In **Perú**, we also conducted an NPS survey, which measures the level of relationship with our customers, and thanks to the implemented action plans, we were able to improve the customer perception of the Brand in the country.

Enel X's strategic focus is on communication and customer satisfaction, achieving an NPS of 66% during 2023, exceeding the target of 35%.

<b>BRAZIL (ISQP)</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>Goal 2023</b>
<b>Enel Distribución Ceará</b>	<b>65.5%</b>	58.6%	59.8%	70.0%
<b>Enel Distribución Rio</b>	<b>66.6%</b>	65.6%	63.6%	70.0%
<b>Enel Distribución São Paulo</b>	<b>67.2%</b>	55.5%	56.4%	70.0%

<b>Colombia (NPS)</b>	<b>2023</b>	<b>2022</b>	<b>Goal 2023</b>
<b>Energía Cundinamarca</b>	<b>19.2</b>	13.7	N/A
<b>Energía Bogotá</b>	<b>12.3</b>	15.3	N/A
<b>General</b>	<b>3.8%</b>	7.8%	5.4%

<b>Perú (NPS)</b>	<b>2023</b>	<b>2022</b>	<b>Goal 2023</b>
<b>Enel Distribución Perú</b>	<b>-9.2</b>	-18.5	-13.1



## Transversal and Effective Communication

EU24

In recent years, customers have changed their lifestyles and habits, accelerating the use of e-commerce, which entails attracting new customers and segments to digital channels. This unstoppable acceleration towards the digital transition has increased the growing demand for a more personalized experience.

As part of the Enel Group, we promote, upgrade, and improve digital channels and expand the payment methods available to customers, all with the aim of improving the experience and response times.

## Progress of the implemented initiatives

In line with our efforts to mitigate climate change, we have intensified our commitment to the energy transition, focusing on the digitalization of the relationship and understanding with the customer to improve the experience, response times, and the integrated offer.

COUNTRY	DESCRIPTION
ARGENTINA	Improvements have been implemented to the virtual office 2.0 platform, streamlining processes such as payments, digital invoice adhesion, invoice downloading, and more efficient procedures. <b>The CX Community</b> , a program that coordinates monthly meetings with the commercial office and back office service teams, was established to provide training in digital channels, particularly app and virtual office, and to facilitate the exchange of analyses and metrics based on customer feedback and service representatives' insights. The mobile application has been improved to automate the process of generating digital invoices, eliminating the need for agents to intervene manually. The app underwent a major overhaul, with the addition of a new supply management section and modifications to the payment experience. Additionally, the Digital Pop-up Invoice feature was implemented, and the qualifications required by customers were expanded. Biometric authentication is available on both Android and iOS platforms. New users can easily register through social networks like Google and Facebook. Registration and consent management of user data has been implemented, along with improved functionality for medium and large clients. We also adjusted the compression of attachments and optimized the performance of the virtual office by implementing PWA in FrontEnd. New functionalities have been added to the <b>Whatsapp</b> channel through ChatBot. These include the option to check the balance to be paid, get clarification on rate segmentation and subsidy levels, access payment methods to pay bills, check the contact information and receive notifications, and receive assistance in case of a supply cut.
BRAZIL	The customer experience on <b>WhatsApp</b> was improved, with a significant increase in the number of contacts and the implementation of post-service satisfaction surveys.
COLOMBIA	The digital channels plan was designed to improve the customer experience by implementing <b>essential changes to automatic digital channels</b> . The purpose was to streamline transactional processes for customers. Furthermore, assisted digital channels were consolidated as a viable alternative to traditional service channels, resulting in more than 151 thousand transactions each month, accounting for 34% of transactions conducted by branches and call centers. The creation of communication campaigns to increase the use of digital channels and the optimization of the client identification process are emphasized. In Colombia, we had over 859,000 registered consumers on the web and app channels by the end of 2023.
PERÚ	The company made efforts to promote <b>service channel digitalization</b> and promote their use. The goal set in 2023 was exceeded, reaching more than 478 thousand customers registered on the web channel and app, with a high volume of monthly transactions. Technological improvements were implemented in our virtual assistants, with more than 754,000 automated transactions and more than 253,000 consultations managed by a commercial advisor. Several digital projects were promoted. Improvements were implemented in the Global Cloud Contact Center, and new servifácil equipment was introduced in commercial offices to encourage customer self-service. Furthermore, we reinforced the communication channels at Enel X with newsletters and sent segmented information through mail. Social <b>networks</b> were also strengthened with relevant content available on LinkedIn and Facebook, seeking to improve customer interaction.



# Complaints management

To get to know our customers’ perceptions and the critical problems reported and to implement the corresponding corrective measures in the timeliest manner, Enel Américas has put in place different channels for customers to communicate a complaint or request information. To this end, the company constantly monitors the complaints or observations received through these channels, which are accessible through email, toll-free phone numbers, and website, among others.

In **Argentina**, the WhatsApp channel's functionality has been increased to allow for the automatic registration of complaints and queries. Due to a shortage of supply, there was a decrease of 4,844 technical complaints per 10,000 consumers at the end of the year. In **Brazil**, the number of commercial complaints decreased by 19% in 2023 compared to 2022, with 239 complaints per 10,000 clients. In **Colombia**, the specified goal was met, with a reduction of 72 commercial complaints per 10,000 clients. In **Perú**, campaigns were promoted for solutions and payment facilities, as well as operational and financial improvements. The aim of reducing complaints was exceeded, with 130 accumulated commercial complaints per 10,000 consumers at the end of the year.

## A transparent relationship with customers

EU24

The company has established various channels, such as email, toll-free phone numbers, and a website so that customers can file complaints or request information. It constantly monitors the complaints received. Since 2021, the Zero Complaints Plan has been implemented, focusing on improving the service experience in contact channels. This includes initiatives such as service protocols, increases in the amount of immediate rebilling, and systemic improvement projects.

In 2023, there were no incidents of non-compliance with physical or cyber security rules or regulations. Substantiated complaints about customer data privacy breaches were registered: 156 in Brazil received from third parties and 19 in

Colombia from regulatory bodies (70 DPO complaints, 86 complaints in the service channels, and 19 requests for information issued by the Superintendence of Industry and Commerce SIC, the personal data protection authority in Colombia).

A case of leakage, theft, or loss of customer data was identified in Colombia, which was reported to the SIC, consistent with a ransomware attack (of the RansomHouse type) that affected the websites and activities of a provider of health services for workers. The company implemented containment actions, as well as a follow-up from the management of contracts and multidisciplinary analysis from the point of view of contractual law, personal data, cybersecurity, and information security.

**Enel Américas and its subsidiaries**  
strongly condemn criminal acts related to information security, which is why we always carry out the respective identification of causes in order to improve our internal controls permanently. We also maintain a global privacy policy, as well as internal privacy policies regarding information security and data processing. As preventive measures, we have a

cyber emergency preparedness team responsible for preventing and managing cybersecurity incidents; we offer training conducted by our Information Security and Data Protection Office. We also disseminate the subject in general communications to employees and include data protection clauses in the contracts with partners/suppliers, among other actions. We use our

customers’ data solely for business purposes. If we decide to use the data for another purpose, we will previously seek consent from the customer.











# OCCUPATIONAL HEALTH AND SAFETY



## Management approach

3-3

In our organization, the commitment to the safety and health of all people involved in our operations is paramount. We are guided by a clear and forceful objective: to achieve zero accidents in all our activities, from operational to administrative tasks.

Every step we take and every decision we make is based on the fundamental premise of permanently protecting the health and safety of our team. We adopt a preventive approach that seeks to minimize the risks present in our work environment. We encourage self-care and individual responsibility of our workers and collaborators, promoting their comprehensive well-being every working day. To support our commitments, we have put in place a Health and Safety.

Management System certified under the international ISO 45001 standard. This system is based on an annual work plan that addresses four fundamental areas, covering our internal staff and the contractor companies we collaborate with. These areas focus on operational control, process digitalization, promotion of a safety culture, and continuous training.

Our goal is to create a work environment that inspires trust, where each individual feels safe and supported in their day-to-day lives. We work together to build a safer and healthier future where prevention and mutual care are fundamental pillars. Together, we move towards an accident-free horizon, where the well-being of every person is our top priority.

### 39

Ecoes carried out in own facilities and contractors.

### 2%

Decrease in the LTI frequency index in contractors compared to 2022





## HEALTH AND SAFETY

### DOUBLE MATERIALITY



#### MATERIAL TOPICS:

- Occupational health and safety

### SUSTAINABILITY PLAN PILLAR



#### STAKEHOLDERS

- Occupational Health and Safety

### HUMAN RIGHTS PRINCIPLES

- Fair and favorable working conditions
- Respect for the rights of communities

### SDG



Below are the objectives of the previous 2023–2025 Sustainability Plan, the 2023 results, and the objectives of the 2023–2025 Sustainability Plan, which could change from the previous plan:

GOALS				
ACTIVITIES	TARGET PLAN 2023–2025	RESULT 2023	TARGET PLAN 2024– 2026	SDG
Accidents involving own workers	Reduction from the previous year	(-) 2% 1	Reduced accident rates	8
Contractor Worker Accidents	Reduction from the previous year	(+) 12% 1	Reduced accident rates	8
Extra checking on-site security	26	39	18	8

1. Represents the variation of Dec 2023 vs Dec 2022



# Our Health and Safety Commitments

We are devoted to safeguarding our employees' safety and overall well-being, both physical and psychological. Our workers' and contractors' physical well-being is a top priority in all aspects of their lives, including work, family, and leisure. By promoting a robust health and safety culture, we make sure everyone who works with Enel Américas does so in a safe and risk-free environment.

In accordance with our global goal of zero accidents, we have implemented the Stop Work policy, which promotes precaution and self-care in the face of potential health and environmental risks.

## Occupational health and safety governance

| 403-1 | 403-8 |

Each country where we operate has a Health, Safety, Environment, and Quality (HSEQ) department that supervises, guides, coordinates, and promotes good practices at Enel Américas. Furthermore, each of the business lines has its own management in this area, which reports directly to the company's board of directors. HSEQ management is responsible for the occupational health and safety management system, which is certified under the international standard ISO 45001, and in which 100% of the company is certified. The company is also governed by Corporate Health and Safety Policies, validated at the executive level, which seek to increase the commitment and competence of employees through participation and consultation, promoting continuous improvement.

## Occupational health and safety risk management

| 403-2 | 403-7 |

Policy 106 governs the classification, communication, analysis, and reporting of incidents at Enel Américas. All of our partners' and contractors' risks are incorporated into risk matrices, which also report on the measures we use to control and reduce risks. We also conduct training courses, training, and inspections aimed at improving risk policies and preventing risks. These controls are carried out periodically, and they also seek to comply with the strategic objectives of the health and safety program (for example, goals of zero accidents and reduction of the frequency rate), which are defined annually according to the Integrated Management System.

## Promoting Health and Well-being

| 403-3 | 403-6 |

**Preventive plans and campaigns:** As part of the health campaigns, we carry out health checks. We implemented a dissemination plan and different campaigns to raise awareness about health and self-care issues. The topics addressed were breast, skin, and colon cancer, heart month, anti-stress, and stroke prevention.

We believe that our team's health and safety are a shared responsibility. Safety is built into all of our procedures, training activities, outreach, and near-accident incidence analysis.

We also maintain constant quality monitoring and encourage the sharing of experiences as essential elements of our safety culture. In this context, we have implemented a Stop Work policy, which allows any worker to intervene and, if required, stop any action that puts people at risk.







## Promoting safety

403-6 | 403-7 |

### Transversal Programs and Campaigns

#### "Additional On-Site Check-up" or ECoS Program:

Through this program, led by a group of expert professionals, we evaluate the implementation of activities in the field. We verify the correct application of procedures, the status of safety equipment, the behavior of risk management, and emergency support teams.

LINE OF BUSINESS	ECOS SAFETY
Argentina	4
Brazil	21
Colombia	8
Centroamérica	1
Perú	5
<b>Total</b>	<b>39</b>

## Enel's Safety Indexes in the Américas

403-9 |

### Enel Américas staff

#### Lost-Time Accidents (LTI)

2023  
| 25

2022  
| 26

#### Fatal Accidents (FAT)

2023  
| 1

2022  
| 0

#### Life-Changing Accidents (LCA)

2023  
| 0

2022  
| 0

#### Lost time injury frequency rate (LTI FR)

2023  
| 0.87

2022  
| 0.84

### Contractors' staff

#### Lost-Time Accidents (LTI)

2023  
| 42

2022  
| 55

#### Fatal Accidents (FAT)

2023  
| 5

2022  
| 4

#### Life-Changing Accidents (LCA)

2023  
| 1

2022  
| 1

#### Lost time frequency rate (LTI FR)

2023  
| 0.34

2022  
| 0.34





## Safety Culture

| 403-5 |

We hold regular safety talks for both our internal and external staff, delivering clear and direct messages on safety, health, and environmental care. Furthermore, we carry out various campaigns through video capsules, workshops, and seminars, among others.

## Supply Chain Security

We measure and monitor its performance in health, safety, and environmental issues, both at a preliminary level in the rating system and throughout the term of the contract. This is done through exhaustive and extensive controls reported through the Supplier Performance Management (SPM) tool. We have specific requirements for safety, health, and environment, which are included in the bidding rules.

## Safety Management Digitization

Our leading digital platform for safety management is Wise Follow. This platform allows operational controls, uploading documents of people, equipment, and vehicles required for the operation, complying with the current legal framework, and monitoring and reporting processes online through a mobile phone application. This makes the execution of various processes more efficient and rigorous.

## Emergency Management

We apply an emergency management system that assesses the impact of the critical event using a standard three-level reference scale. We also have a Crisis Committee responsible for defining strategies and actions to deal with critical events and coordinating activities to contain damage to property, profitability, and reputation.

## Labor relations in health and safety

| 403-4 |

We also have joint committees and a psychosocial and occupational risk committee. The joint committees, representing all their employees, promote a safety culture, inspect, and potentially investigate accidents.









# HUMAN RIGHTS



## Management approach

| 2-23 | 2-24 | 2-25 | 3-3 | 413-1 |

Respect for human rights is the guiding principle that permeates all our activities and is fully integrated into our corporate purpose and values. We are part of the territory and an essential element in the lives of people, companies, and society in general.

Based on the three United Nations' Guiding Principles: Protect, Respect, and Remedy, the Guiding Principles related to Companies and Human rights, as well as the guidelines for multinational companies established by the Organization for Economic Co-operation and Development (OECD), we have established our human rights management system based on the following pillars.



### Our Commitment

#### It is expressed in:

- Strategic focus on human rights in business operations
- public commitment expressed in [human rights policy](#)
- commitment integration in:
  - operating policies and procedures
  - training issues and practices
- governance

### Our Due Diligence Process

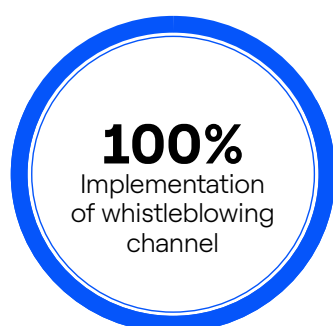
#### It is expressed in:

- Managing important issues
- Relationship with stakeholders' human rights in practice:
  - workplace
  - contract and commercial relations
  - communities
  - customers
  - transversal issues

### Remediation Access Plans

#### It is expressed in:

- Offering adequate solutions in the case of impact
- Whistleblowing channels
- Reparation of previous projects



**+4 thousand**

hours of training on sustainability and human rights issues





# HUMAN RIGHTS

## DOUBLE MATERIALITY



### MATERIAL TOPICS:

- Climate change
- Sustainable supply chain
- Customer focus
- Participation in local and global communities
- Economic value creation
- Water resources management
- Biodiversity and ecosystem preservation
- Waste
- Health and safety
- Digital transformation

## SUSTAINABILITY PLAN PILLAR



HUMAN RIGHTS

## SDG



Below are the objectives of the previous 2023-2025 Sustainability Plan, the 2023 results, and the objectives of the 2023-2025 Sustainability Plan, which could change from the previous plan:

GOALS AND CHALLENGES				
ACTIVITIES	TARGET PLAN 2023-2025	RESULT 2023	TARGET PLAN 2024- 2026	SDG
Conduct human rights due diligence and mitigation plan	Conduct human rights due diligence and mitigation plan	Completed	Conduct human rights due diligence	16 17







## Strategic approach

| 407-1 | 408-1 | 409-1 |

The protection of the environment and natural resources, climate action, and contribution to sustainable economic development are strategic factors in our operations' planning and performance. These are additional to our broader commitment to accelerate decarbonization and electrification processes to enable global warming containment goals pursuant to the Paris Agreement while driving the attainment of the United Nations Sustainable Development Goals.

Mitigating the effects of increasing environmental degradation and climate change cannot happen without considering their

social impact. That is why we believe that the transition to zero emissions must be fair and inclusive. We measure our commitment by acting in a way that ensures that those who work with us do so on fair and favorable terms, that their health, safety, and well-being are critical to value creation, and that the rights of the communities with which we interact as well as those of our customers are respected.

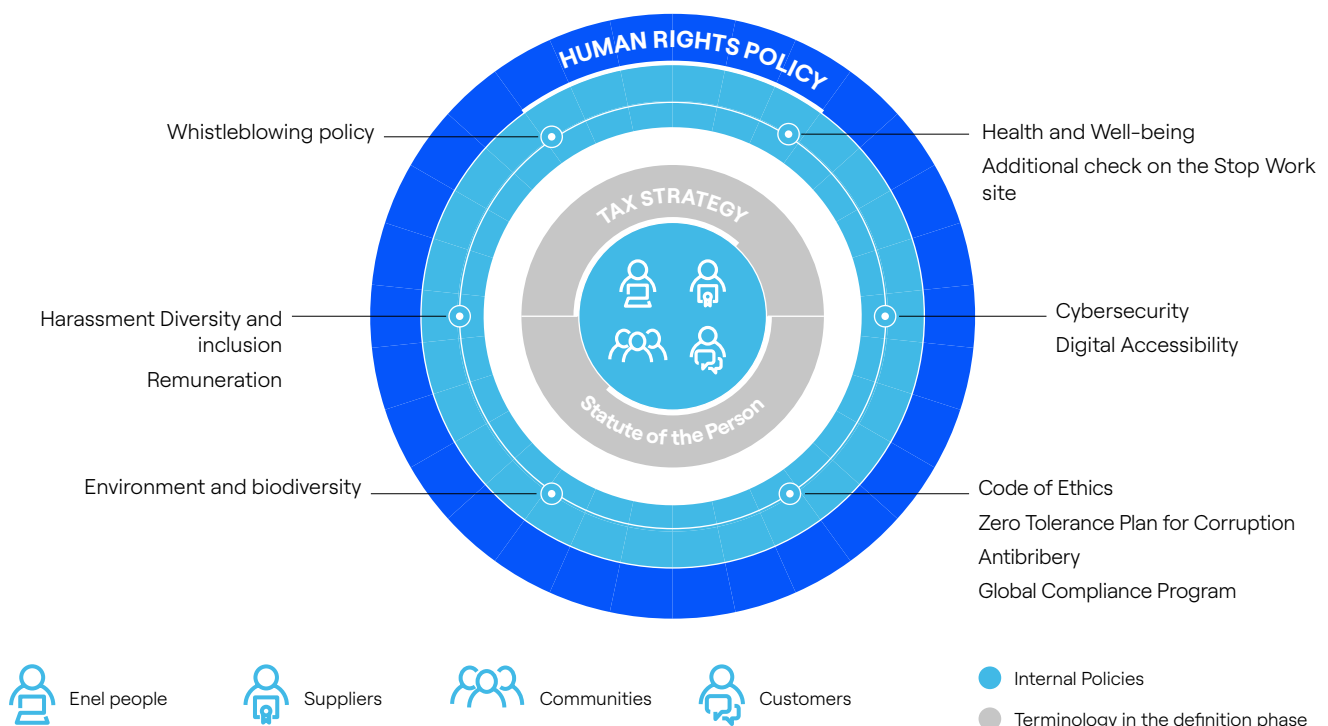
Our strategic approach aims not only at mitigating risks reactively but also at managing them proactively by identifying opportunities for improvement and creating shared value.

## Policies and Procedures

Our Human Rights Policy has 12 principles divided into two macro themes: labor practices and communities and society related to our management. Through it, the company and its subsidiaries promote respect for human rights in all their current and potential business relationships and adherence

of their contractors, suppliers, and business partners to the same principles, paying particular attention to conflict and high-risk situations and incorporating them into the company's risk assessments according to their materiality.

### HUMAN RIGHTS POLICY



Our policy was updated in 2021 to incorporate the evolution of the Enel Group's international frameworks and operational, organizational, and management processes and was ratified by the company's Board of Directors.

## Due diligence

| 412-1 |

The due diligence process, implemented in 2016, is structured in a maximum of three-year cycles and has been developed in accordance with the most relevant international standards.

This allows us to identify opportunities to improve and develop specific action plans to harmonize and integrate processes and policies throughout the Enel Group.

### DUE DILIGENCE STAGES



This process involves identifying, preventing, mitigating, and accounting for the potential negative impacts generated by the company. It considers the main stakeholders potentially affected, such as local communities, Indigenous people, migrants, women, own workers, contractors, suppliers, and customers, among others.

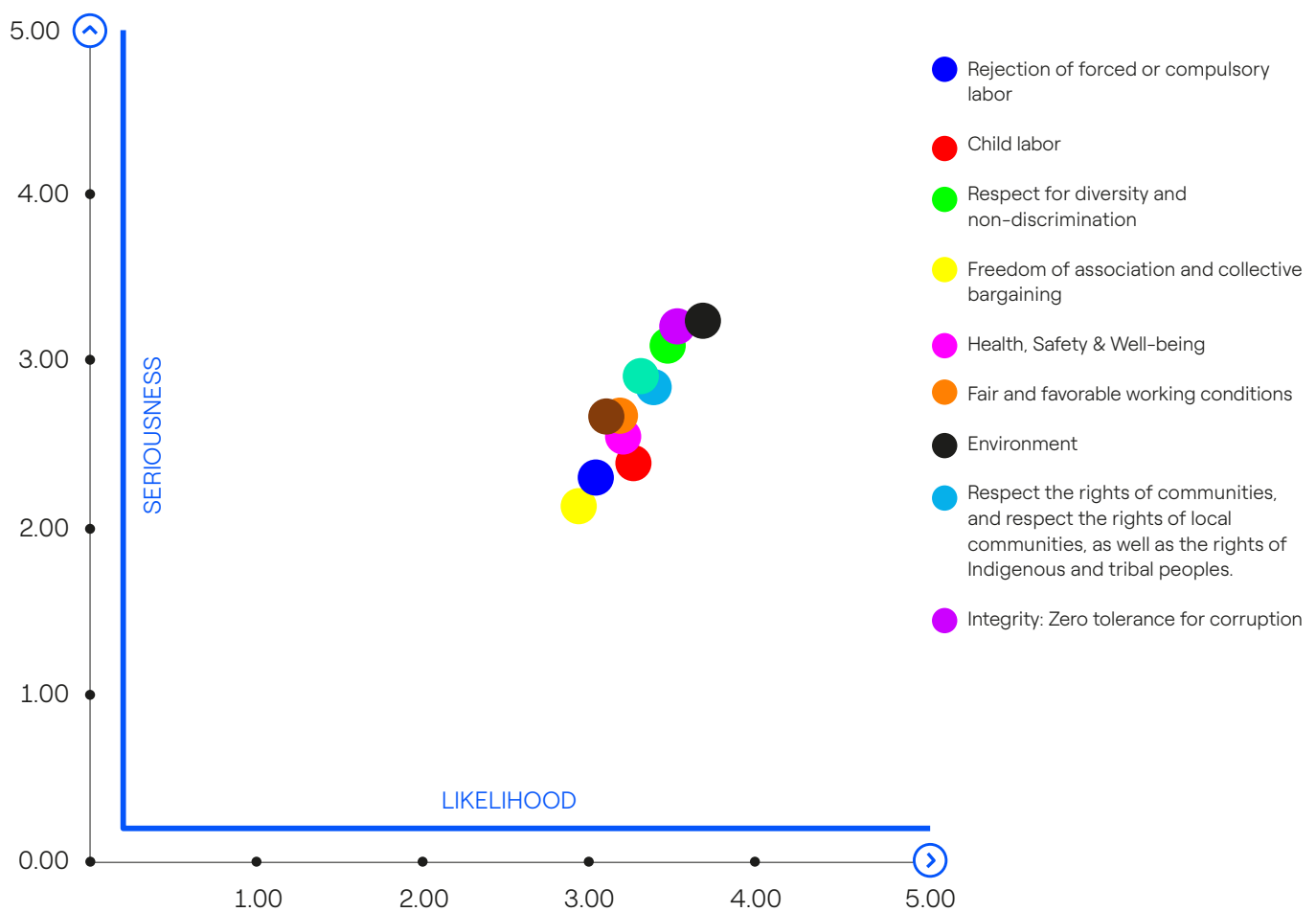


## Due Diligence Results 2023

In 2023, we started a new cycle by conducting the risk assessment. Based on the United Nations Guiding Principles on Business and Human Rights, we consulted our key stakeholders to map the risks and opportunities to improve Enel Américas' activities.

This process made it possible to identify the principal risks that are most frequently perceived in each country we are present in, in terms of human rights by representatives of the following stakeholders: communities, customers, suppliers, social institutions, universities, trade unions, and other local companies (non-suppliers).

## Risk Matrix



Below is a summary of the preliminary results of the gap assessment for the new due diligence cycle.

Human rights policy	SGD	Protection system	Priority of action
<b>Labor practices</b>			
Rejection of forced or compulsory labor	8 16	Robust	None
Rejection of child labor	8	Robust	None
Respect for diversity and non-discrimination	5 8 10 16	Robust	Low
Freedom of association and collective bargaining	8	Robust	None
Health, Safety & Well-being	3 8	Robust	None
Fair and favorable working conditions	3 4 8	Robust	None
<b>Community &amp; Society</b>			
Environment	11 12 13 14 15	Robust	Low
Respect for the rights of communities	1 3 4 5 7 8 9 10 11 13 17	Robust	Low
Respect for the rights of local communities	1 3 4 5 7 8 9 10 11 13 17	Robust	Low
Respect for the rights of Indigenous and tribal peoples	1 3 4 5 7 8 9 10 11 13 17	Robust	Low
Integrity: Zero tolerance for corruption	16	Robust	Low
Privacy	17	Robust	Low
Communications	5	Robust	Low

**Benchmark Scale Performance Values**

\*System scale to protect: Robust (75%-100%); Good (50%-74%); Sufficient (25%-49%); Needs improvement (0%-24%).

\*scale of priorities for action: none; very low; low; medium; high; very high.

Based on the priority identification derived from the detected risks and opportunities for improvement, specific preventive and corrective actions are defined. These will be part of the mitigation plans, which will address, mitigate, or control each risk and/or situation detected. In 2024, the mitigation plans will be permanently monitored by the responsible units at the corporate level.







## Training

| 412-2 |

Training and awareness-raising processes for both employees and business partners are a vital part of embedding respect for human rights in business operations.

**4,728** HOURS

Hours of human rights training

**12,015** EMPLOYEES

Trained in human rights







# SOUND GOVERNANCE

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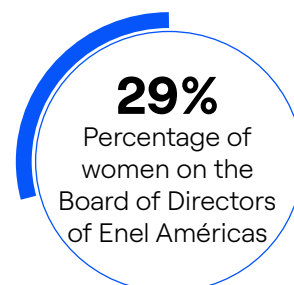
## Management approach

3-3

Our governance model incorporates corporate behavior and the criteria that guide Enel Américas' decisions. It promotes strategies that lead to solid management that delivers long-term value for all our stakeholders and respects principles of transparency and business integrity.

As our company's highest governing body, the Board of Directors of Enel Américas is composed of members elected by the shareholders' meeting. It is responsible for overseeing the management of each department and ensuring that the functions of internal audit management are carried out.

Our company upholds a set of guiding principles that shape our business conduct. These principles are communicated throughout the organization in formal documents, ensuring transparency, fairness, and ethical behavior at all levels. With a focus on principles, our compliance program and control mechanisms guarantee that we approach business objectives with a comprehensive view that contributes to sustainable development.



**132**

Complaints received through the Ethics Channel

**27**

Code of Ethics Breaches







## SOUND GOVERNANCE

### DOUBLE MATERIALITY



#### MATERIAL TOPICS:

- Sound governance
- Corporate conduct and ethics

### SUSTAINABILITY PLAN PILLAR

#### SOUND GOVERNANCE

### HUMAN RIGHTS PRINCIPLES

- Fair and favorable working conditions
- Integrity: zero tolerance for corruption
- Privacy
- Communications

### SDG



Below are the objectives of the previous 2023–2025 Sustainability Plan, the 2023 results, and the objectives of the 2023–2025 Sustainability Plan, which could change from the previous plan:

### GOALS AND CHALLENGES

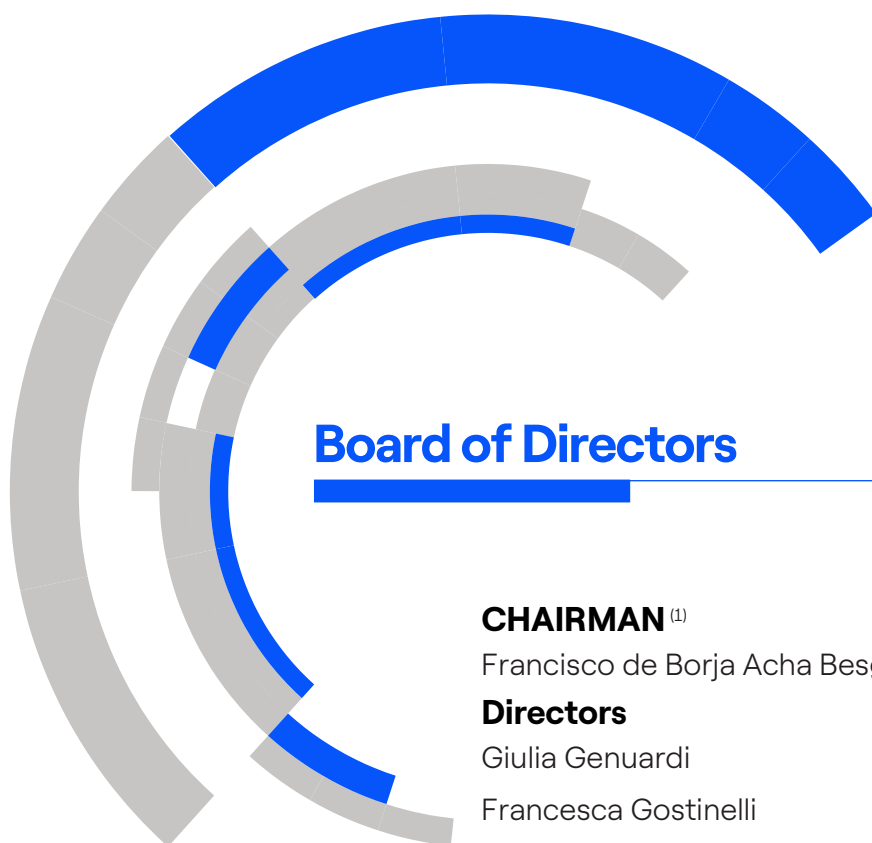
ACTIVITIES	TARGET PLAN 2023–2025	RESULT 2023	TARGET PLAN 2024– 2026	SDG
ISO 37001 Anti-Corruption Certification	Maintain certifications	Completed	Maintain certifications	16
Continuous improvement of the compliance program / criminal risk prevention model	Update risk matrices and controls in accordance with Law 20.393. Execute the Compliance Road Map	Completed	Update risk matrices and controls in accordance with Law 20.393. Execute the Compliance Road Map	16
Training on the Criminal Risk Prevention Model - Form 231 and the Global Compliance Program	Train at least 15% of Enel Américas employees and subsidiaries	Completed	Train (online and face-to-face) at least 20% of the current workforce in each country	16

# Enel Américas Board of Directors

| 2-9

| 2-12

Enel Américas' Board of Directors, our company's highest governing body, is responsible for establishing the guidelines that define its business strategy. The Board of Directors also approves the mission, corporate values, code of conduct, policies, business plans, and risk management.



## Board of Directors

### **CHAIRMAN** <sup>(1)</sup>

Francisco de Borja Acha Besga

### **Directors**

Giulia Genuardi

Francesca Gostinelli

José Antonio Vargas Lleras

Hernán Somerville Senn<sup>(2)(3)</sup>

Domingo Cruzat Amunátegui<sup>(2)(3)</sup>

Patricio Gómez Sabaini<sup>(3)</sup>

### **BOARD OF DIRECTORS' SECRETARY**

Domingo Valdés Prieto

(1) Board of Directors Chairman may not be a member of the committee or its subcommittees unless they are an independent director.

(2) Independent.

(3) Member of the Directors Committee.



# Risk Management

Risk management is one of the main tools to define our business strategy and integrate sustainability throughout the value chain. The Enel Group is exposed to a series of risks in our line of business. These could affect our performance and financial position if they are not monitored, managed, and effectively mitigated. [Enel Américas' Risk Management](#)

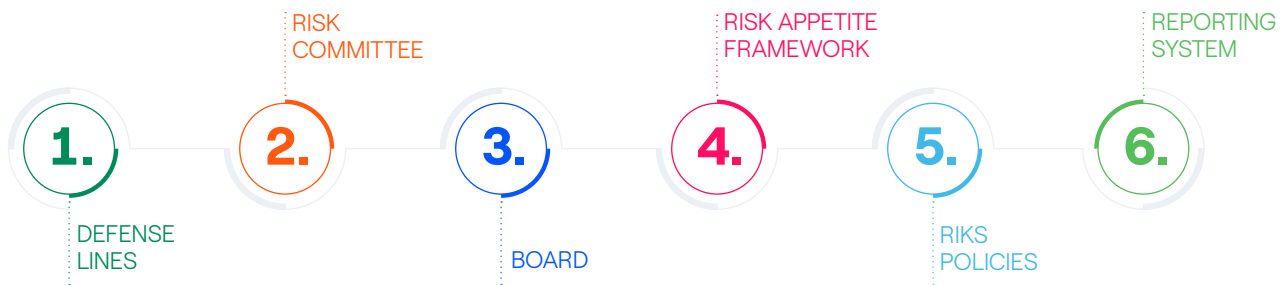
[and Control Policy](#), reviewed and approved annually by the company's Board of Directors, establishes the basic principles and general framework for the control and management of risks that could affect the achievement of business objectives.

## Risk Governance Model

As part of the Enel Group, Enel Américas adopts a risk governance framework implemented by establishing specific management,

monitoring, and reporting risk controls for Governance pillars each of the identified risk categories.

### Governance pillars



The Risk Committee, created at the management level and chaired by the Enel Group's CEO, is responsible for the strategic guidance and supervision of risk management and for defining the structure and processes of risk governance in detecting, quantifying, monitoring, and communicating all relevant risks to the Board of Directors. At the operational level, our Head of Risk Control is responsible for risk management. At the same time, the Chief Financial Officer has the ultimate responsibility for the risk management monitoring and auditing functions.

Through the ENEL© Risk Landscape Group, based on risk governance and following the management standards of ISO 31000:2018 Risk Survey, the identified risks and their mitigation and management measures are constantly

monitored, thanks to a process supported by a data visualization tool (e-Risk Landscape©). The monitoring and control process considers assigning metrics based on the likelihood of occurrence and the size of the potential economic-financial impact.

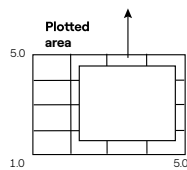
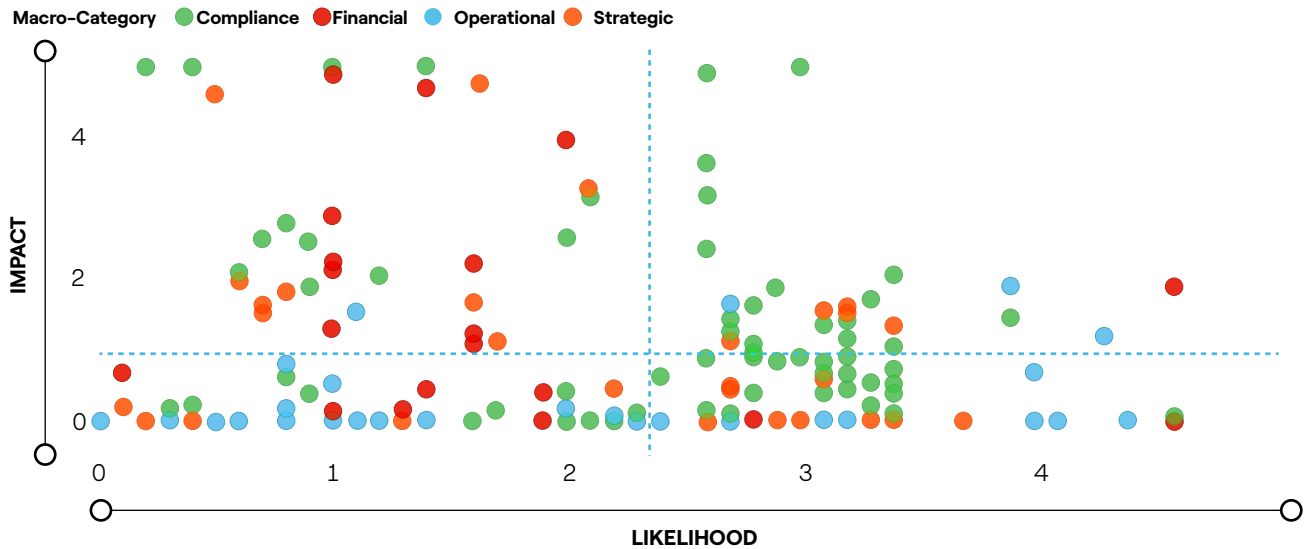
As of December 31, 2023, the Enel Américas Group monitored more than 190 risks, of which 4 were identified as TOP Risks (i.e., with an above-average probability value and potential economic impacts greater than €100 million), mainly legal/tax risks.

For more details on Enel Américas' six pillars of risk governance, please refer to the [2023 Integrated Annual Report](#).



## IMPACT AND LIKELIHOOD MATRIX

### IMPACT AND LIKELIHOOD MATRIX



The ENEL© Group's Risk Landscape permits to select and visualize the Top Risks to focus on medium to high risk levels (excluding very unlikely and/or low-impact events). They can also be selected by multiple dimensions:

1. By category
2. By country / Legal entity
3. by company

Top Risks

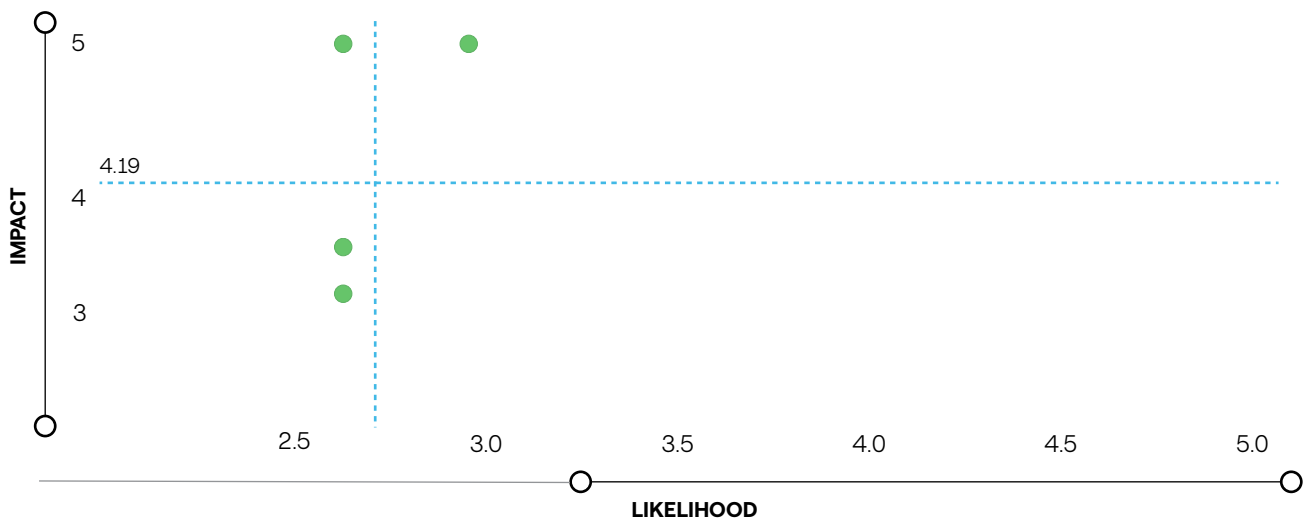
4

Compliance

4

### IMPACT and LIKELIHOOD Matrix

Macro-Category ● Compliance







# Ethical Standards and Conduct

2-15 | 2-23 | 2-27 |

Enel Américas is fully committed to complying with our ethical standards and conduct, as well as with current legislation, both in our internal and external relations. The [Code of Ethics](#), and other documents that frame the

culture in this area, such as the Criminal Risk Prevention Model, the Zero Tolerance Plan for Corruption, and the Enel Global Compliance and Program are communicated to the organization's members and published on the website to facilitate their access and dissemination.



## Ethics channel

2-25 | 2-26 | 205-3 | 406-1 |

We provide all of our stakeholders with an external and independent ethics channel that is accessible through our website, by phone, in person, and digitally via the corporate intranet. Employees, contractors, suppliers, customers, communities, and other stakeholders can use this channel to securely and anonymously report irregular, unethical, or unlawful behavior that has allegedly occurred during the development of the company's activities and operations.

In the 2023 financial year, 132 complaints were received under the scope of Enel Américas and its subsidiaries – all duly managed – for alleged violations of the Code of Ethics. In all cases, we have applied corrective and punitive measures, as well as a training plan for the areas involved and improvement of procedures and activities to deepen concepts. It should be noted that there were no confirmed cases of corruption.

### COMPLAINTS THROUGH THE ETHICS CHANNEL

KPI	2023	2022	2021	2023-2022	% of variation
Complaints received <sup>(1)</sup>	132	89	75	43	48%
<b>Breaches related to:</b>	<b>27</b>	<b>13</b>	<b>17</b>	<b>14</b>	<b>108%</b>
Conflict of interest/ corruption <sup>(2)</sup>	4	5	4	-1	-20%
Misuse of assets	9	1	2	8	800%
Work environment	7	-	4	7	-
Community and society	-	-	-	-	-
Workplace Harassment	-	-	-	-	-
Sexual harassment	2	2	1	-	-
Other motives <sup>(3)</sup>	5	5	6	-	-

(1) In 2023, reports related to potential breaches of the Code of Ethics increased due to the greater dissemination and effectiveness of the organization's reporting channels. Of the 132 complaints received, 1 is in the process of analysis (status as of March 10, 2024), having been received at the end of the year.

(2) In 2023, there were no cases of corruption. The 4 instances registered and identified as conflicts of interest do not constitute a benefit for the company since they are associated with individual interest behaviors of employees that are not aligned with current corporate principles. Therefore, sanctioning and disciplinary actions were applied in accordance with each company's internal regulations.

(3) Other motivations refer to control weaknesses in technical processes or non-compliance related to contractors and occupational health and safety issues.

## Training and Communication Program

### 205-2

As per the Code of Ethics, all employees have access to personnel management policies via business communication channels (including the company website's intranet, organizational documents, and manager communications). Furthermore, they are disseminated to internal and external stakeholders through targeted communication initiatives to guarantee that all employees have an accurate comprehension.

In accordance with the Audit Director's instructions, the organization's personnel and administration develop and execute an annual training program with the objective of imparting expertise in the underlying principles and standards. Training initiatives are categorized based on the specific duties and obligations of individual employees. These training activities also consider the company's directors.

Associated with the new Law No. 21,595 on economic and environmental crimes, which establishes criminal liability for the legal entity. In 2023, directors and managers were trained on the main changes and their impact on the Crime Prevention Models, the modifications in liabilities, and the upcoming challenges in this area from the executive perspective.

As a result, in September 2023, Enel Américas held a new version of Ethics Week, in which various dissemination and training sessions were carried out for workers, managers, and directors, as well as suppliers and contractors, associated with the Enel Américas Group's compliance program. In addition, and as a result of the publication of the new Law No. 21,595 on economic and environmental crimes, Chile Transparente trained managers and workers at all levels on the challenges currently faced by compliance programs and highlighting the importance of each one's role in the effectiveness of the crime prevention model.

### TRAINING IN ANTI-CORRUPTION AND CODE OF ETHICS POLICIES

	2023		2022		% of variation		2023
Company	number of people	training hours	number of people	training hours	number of people	training hours	scope
Argentina	1,219	372	852	1,313	43%	-72%	41%
Brazil	3,527	4,841	6,922	12,259	-49%	-61%	43%
Chile	20	61	32	184	-38%	-67%	91%
Colombia	1,073	2,533	866	1,282	24%	98%	43%
Perú	1,096	11,740	947	5,873	16%	100%	99.8%
Central America	122	177	149	370	-18%	-52%	56%
<b>Total</b>	<b>7,057</b>	<b>19,725</b>	<b>9,768</b>	<b>21,281</b>	<b>-28%</b>	<b>-7%</b>	<b>47%</b>

## Privacy compliance

In terms of privacy, disciplinary actions for breaches of the code of ethics cover this principle. Enel adopted a Global Policy for managing and notifying data breaches, supported by a digital tool. The Audit Function assesses the Internal Control System on Data Protection Risk Management and compliance with GDPR and local legislation, reviewing security measures in systems containing personal and sensitive data.

On the other hand, the Enel Group has initiated third-party audits to verify compliance with applicable data protection legislation by its suppliers.





## 5. ANNEXES

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# METHODOLOGY NOTE

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Enel Américas presents the ESG Supplement, which reports information on economic, social, and environmental management for the period January 1 to December 31, 2023, in addition to what was disclosed in its Integrated Annual Report. The supplement considers Enel Américas' operations and all its subsidiaries.

## How we prepared this report

We prepared this ESG Supplement, adhering to the Essential Option of the Global Reporting Initiative (GRI) Standards in their most recent version (GRI Standards 2021), as well as the GRI Supplement to the Disclosure Sector of Electricity Companies, issued in 2013 and still in force. In this comprehensive publication, which supplements the 2023 Integrated Report, we present a detailed summary of the social, environmental, and governance indicators. We also address human rights and anti-corruption concerns that are of utmost importance to Enel Américas, as identified by our rigorous materiality approach (for more information, see the "Materiality analysis" section).

Regarding the quality of the information reported, we adhere to the standards of correctness, balance, clarity, comparability, comprehensiveness, sustainability context, timeliness, and verifiability.

This ESG Supplement includes tables that present the World Economic Forum's (WEF) proposed indicators and a specific table that connects to issues and information related to human rights protection and the Group's human rights policy (for more details about these elements, see "Annexes").

We respond to the Communication of Progress (COP) of the United Nations Global Compact, the IIRC (International Integrated Reporting Council) model, and the SDG Compass. This guide facilitates the adaptation of sustainability strategies to the United Nations Sustainable Development Goals (SDGs) through the ESG Supplement and the Integrated Annual Report, respectively.

To underscore our commitment to global sustainability, we have integrated our strategy with the SDGs. We include references to the main SDGs in each chapter, as indicated by the GRI's document "Linking the SDGs and the GRI Standards," published in January 2021, and the SDG Compass, a guide published in November 2015 by the GRI, UN Global Compact, and the World Business Council for Sustainable Development (WBCSD). This alignment not only demonstrates our dedication to these global goals but also provides a robust framework for measuring our management.

## Reportability vision

Our ESG Supplement is built on transparency and information responsibility. We communicate how sustainability with an environmental, social, and governance (ESG) approach pervades our company strategy, risk management, and operational value creation for all stakeholders.

This document includes non-financial qualitative and quantitative information that we believe is more relevant based on our materiality evaluation, as well as the expectations of all stakeholders. The information presented is consistent with the reportability approach of our parent company, Enel SpA. It is aligned with the information presented in our Integrated Annual Report, in accordance with the provisions of the SASB Sustainability Accounting Standards Board's Sustainable Industry Classification System® (SICS),® IF-EU Electric Utilities and Power Generators.



## Verification process

This document has undergone an external verification process performed by the audit firm KPMG, which also audits and verifies the Enel Group Report. This is in order to warrant the reliability of the information presented here.

Additionally, this process was carried out in accordance with the international ISAE 3000 standard and, consequently, pursuant to the code of professional ethics, including professional independence and verification of the absence of conflicts of interest that may affect the principles of integrity, objectivity, professional competence, diligence, and confidentiality.

## Changes in ownership and structure of the business

- On February 17, 2023, Enel Américas, through its subsidiary Enel Argentina, signed an agreement to sell the Group's 75.7% stake in the thermal generation company Enel Generación Costanera to the energy company Central Puerto S.A.
- On April 14, 2023, the sale of the Group's stake in Central Dock Sud was completed.
- During the first quarter of 2023, the Enel Cien concession contract was signed, with the assets linked to the transmission line concession being delisted.
- On October 19, 2023, Enel Colombia, together with Enel Guatemala, S.A. and Generadora Montecristo S.A., subsidiaries of Enel Colombia located in Guatemala, signed the purchase and sale agreement with Grupo Energía de Bogotá S.A. E.S.P., for the sale of 100% of the stake in the subsidiary Transmisora de Energía Renovable, S.A. ("Transnova").
- On July 12, 2023, Enel Colombia S.A. E.S.P. and SMN Termo Cartagena signed an agreement to sell the assets of the Cartagena Thermal Power Plant and 100% of the stake of Sociedad Portuaria Central Cartagena S.A., concessionaire of the Port Permits essential for the plant's operation. The sale was completed on December 1, 2023, the date from which SMN took over ownership, management, and operation of the power generation plant and the port concession.

More information in the [2023 Integrated Annual Report](#)



# VERIFICATION LETTER



## Independent Assurance Report

We have been engaged by the Management of Enel Américas S.A. (hereinafter the "Company"), to report and provide an independent limited assurance conclusion as to whether the assessment of the ESG Contents in 2023 ESG Supplement of Enel Américas S.A. is in compliance with the preparation of the GRI Sustainability Reporting Standard and/or the Standard selected, in all material respects, under ISAE 3000 (hereinafter the "Report") for the year ended December 31, 2023.

The ESG Contents of the 2023 ESG Supplement covered by this limited assurance engagement are the following:

Indicators assured	Standard assured
3-1 Process to determine material topics.	GRI
3-2 List of material topics.	GRI
3-3 Management of material topics.	GRI
205-2 Communication and training about anti-corruption policies and procedures.	GRI
205-3 Confirmed incidents of corruption and actions taken.	GRI
302-1 Energy consumption within the organization.	GRI
303-3 Water withdrawal.	GRI
303-4 Water discharge.	GRI
303-5 Water consumption.	GRI
305-1 Direct (Scope 1) GHG emissions.	GRI
305-2 Energy indirect (Scope 2) GHG emissions.	GRI
305-3 Other indirect (Scope 3) GHG emissions.	GRI
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	GRI
306-3 Waste generated.	GRI
306-4 Waste diverted from disposal.	GRI
306-5 Waste directed to disposal.	GRI
403-1 Occupational health and safety management system.	GRI
403-9 Work-related injuries.	GRI
404-1 Average hours of training per year per employee.	GRI
404-3 Percentage of employees receiving regular performance and career development reviews.	GRI
405-1 Diversity of governance bodies and employees.	GRI
405-2 Ratio of basic salary and remuneration of women to men	GRI
EU28 System Average Interruption Frequency Index (SAIFI)	GRI
EU29 System Average Interruption Duration Index (SAIDI).	GRI
Customer satisfaction.	Own
Code of ethics breaches.	Own
Payments to suppliers for goods and services.	General Standard No. 461

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**Santiago**  
Av. Presidente Riesco 5685,  
piso 15, Las Condes



## Responsibilities of the Company

The Company confirms that the External Relations and Sustainability Management is the party responsible for the ESG Contents in the 2023 ESG Supplement and the information in such Contents.

Our engagement has been conducted on the basis that the Company recognizes and understands that the Area Management is responsible for:

- (a) The presentation of the ESG Indicators in the 2023 ESG Supplement included in the engagement, complies with the Global Reporting Initiative (GRI) Sustainability Reporting Standard and/or the standard selected.
- (b) The preparation and fair presentation of the assertion that states that the ESG Contents in the 2023 ESG Supplement included in the engagement comply with the GRI Sustainability Reporting Standard and/or the standard selected.
- (c) The design, implementation and maintenance of the internal control that the General Management and the Area Management determine is necessary to allow compliance with the GRI standard and/or the standard selected and that it is free from non-compliance, whether due to fraud or error.
- (d) Prevention and detection of fraud and for identifying and ensuring that the Company complies with laws and regulations applicable to its activities;
- (e) The process to assure that the External Relations and Sustainability Management, personnel involved with the preparation and presentation of the information of the Assurance Engagement are properly trained, systems are properly updated and that any changes to relevant Assurance Engagement information include all significant business units.
- (f) This responsibility also includes informing us of any changes in the Company's operations from January 1, 2023 through the date of issuance of our conclusion.

## Responsibility of the Assurance Practitioner

Our responsibility is to issue an independent limited assurance report as to whether the ESG Contents in the 2023 ESG Supplement included in the Assurance Engagement comply with the Global Reporting Initiative (GRI) Sustainability Reporting Standard and/or the standard selected, in all material respects, under ISAE 3000.

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is based on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional conduct and implemented a quality management system that is applicable to the individual engagement in accordance with the requirements of the International Standard on Quality Control 1 Quality Control for Companies that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements ("ISQM 1") and plan and perform our work to obtain an independent limited assurance conclusion. Based on that indicated in the preceding paragraphs, we confirm that we have performed this engagement for Enel Américas S.A. independently and free of conflicts of interest.





The scope of an independent limited assurance engagement is substantially lower than that of a reasonable assurance engagement, and accordingly, the assurance provided is also lower.

The procedures we performed are based on our professional judgment and included inquiries, process observation, documentation analysis, analytical procedures and sample review tests described below:

- We interviewed key personnel of the Enel Américas S.A.'s External Relations and Sustainability Management, in order to assess the process for preparing and defining the contents and the information systems used for the Assurance Engagement.
- We verified the data included in the Assurance Engagement from the supporting documentation provided by Management. However, our procedures did not include testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Enel Américas S.A.'s estimates.
- We analyzed the processes of gathering and internal control for the quantitative data reflected in the Assurance Engagement.
- We verified the reliability of the information using analytical procedures and review tests based on sampling and recalculations.
- We reviewed the wording and the composition of the 2023 ESG Supplement containing the Assurance Engagement.

The procedures performed on a limited assurance engagement vary in nature and timing, and are less extensive than those performed for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

### **Purpose of our report**

In accordance with the terms of our engagement, this assurance report has been prepared for Enel Américas S.A. for the purpose of assisting the External Relations and Sustainability Management in determining whether the ESG Indicators in the 2023 ESG Supplement included in the Assurance Engagement and, subject to limited assurance, are prepared and presented in accordance with the Global Reporting Initiative (GRI) for Sustainability Reporting Standard and/or the standard selected, in all material respects, under ISAE 3000.

### **Restrictions on use of the report**

Enel Américas S.A. confirms that the users of its 2023 ESG Supplement and our assurance reports regarding the ESG indicators in the 2023 ESG Supplement are the Company's Management, Board of Directors, employees and suppliers, the local communities of the locations where the Company performs its activities, the investors and regulators of Enel Américas S.A., and the guild organizations to which the Company is affiliated, as support for their decision-making processes.



**Enel Américas S.A.**  
ESG Supplement Report  
Santiago, May 9, 2024  
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Any third party other than the Users indicated in the preceding paragraph, who obtains access to our Report or a copy thereof and determines to rely on it, or any part thereof, does so at its own risk. To the fullest extent permitted by law, we do not accept or assume responsibility or liability to parties other than "Users" for our work, for this limited assurance report, or for the conclusions we have reached.

This report is provided to Enel Américas S.A. on the basis that it may not be copied or referred to, in whole or in part, without our prior written consent. Furthermore, this report may only be disclosed, in its entirety and not in part, for the internal purposes of Enel Américas S.A. and to third parties in order to show that the contents reported have been verified by an independent third party.

### **Our conclusions**

Our conclusion has been established based on and subject to the matters described in this report.

We believe that the evidence we have obtained is sufficient and appropriate to support the conclusion expressed below.

Based on the procedures performed and evidence obtained, described above, nothing has come to our attention that would indicate to us that the ESG Contents in the 2023 ESG Supplement listed included in the Assurance Engagement, for the year ended December 31, 2023, are not prepared and presented fairly, in all material respects, in accordance with the Global Reporting Initiative (GRI) Sustainability Reporting Standard and/or the standard selected, under ISAE 3000, including the reliability of the data, the adequacy of the information presented and the absence of significant deviations and omissions.

The translation of the practitioner's report is provided as a free translation from the Spanish language original, which is the official and binding version. Such translation has been made solely for the convenience of non-Spanish readers.

Very truly yours,

KPMG Ltda.

Signed in the Spanish version

Karin Eggers G.  
Head ESG Services, KPMG Chile  
Co-Lead ESG, South American Cluster



# PERFORMANCE INDICATORS

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## Power Generation



GRI/EUSS	KPI	Unit	2023	2022	2021
EU3	Number of clients per segment				
	<b>Argentina</b>				
	Residential	Thousands	2,351	2,289	2,255
	Commercial	Thousands	275	260	272
	Industrial and others (*)	Thousands	32	53	22
	<b>Brazil</b>				
	Residential	Thousands	14,393	13,954	16,426
	Commercial	Thousands	739	771	969
	Industrial and others (*)	Thousands	484	656	1,035
	<b>Colombia</b>				
	Residential	Thousands	3,462	3,393	3,312
	Commercial	Thousands	338	335	330
	Industrial and others (*)	Thousands	68	67	66
	<b>Perú</b>				
	Residential	Thousands	1,494	1,454	1,400
	Commercial	Thousands	53	53	61
	Industrial and others (*)	Thousands	28	27	32
	<b>Enel Américas</b>				
	Residential	Thousands	21,700	21,089	23,393
	Commercial	Thousands	1,459	1,419	1,632
	Industrial and others (*)	Thousands	612	803	1,155
	<b>Total</b>	<b>Thousands</b>	<b>23,771</b>	<b>23,311</b>	<b>26,180</b>

(\*) The figures for industrial customers include tolls and other customers



## GENERATION BY TECHNOLOGY

GRI/EUSS	KPI	Unit	2023	2022	2021
EU2	Generation by technology				
	Renewable	GWh	43,036	39,150	40,371
	Hydraulic	GWh	28,297	25,675	24,704
	Coal	GWh	645	202	227
	Fuel-gas	GWh	2,264	1,646	1,513
	Combined cycle	GWh	4,683	12,381	14,154
	Solar	GWh	3,088	2,741	1,687
	Wind	GWh	11,650	10,734	6,453
	<b>Total</b>	<b>GWh</b>	<b>50,628</b>	<b>53,380</b>	<b>48,738</b>





GRI/EUSS	KPI	Unit	2023	2022	2021
	<b>Energy sold by segment</b>				
	<b>Argentina</b>				
	Residential	GWh	7,911	7,460	7,666
	Commercial	GWh	4,043	3,980	3,684
	Industrial and others (*)	GWh	6,106	6,054	5,385
	<b>Brazil</b>				
	Residential	GWh	27,572	32,145	32,429
	Commercial	GWh	11,058	13,140	12,818
	Industrial and others (*)	GWh	31,464	36,452	35,135
	<b>Colombia</b>				
	Residential	GWh	5,368	5,322	5,385
	Commercial	GWh	2,451	2,402	2,216
	Industrial and others (*)	GWh	7,439	7,351	6,997
	<b>Perú</b>				
	Residential	GWh	3,558	3,365	3,185
	Commercial	GWh	736	716	719
	Industrial and others (*)	GWh	4,247	4,227	4,226
	<b>Enel Américas</b>				
	Residential	GWh	44,409	48,291	48,665
	Commercial	GWh	18,288	20,239	19,437
	Industrial and others (*)	GWh	49,255	54,085	51,744
	<b>Total</b>	<b>GWh</b>	<b>111,953</b>	<b>122,615</b>	<b>119,845</b>

(\*) The figures for industrialists include tolls and other customers



## NET INSTALLED CAPACITY

GRI/EUSS	KPI	Unit	2023	2022	2021
<b>EU1</b>	<b>Net Installed Capacity by Primary Source</b>				
	Net thermal capacity	MW	1,410	4,647	5,005
	Coal	MW	226	226	226
	Combined cycle (CCGT)	MW	463	2,036	2,700
	Oil/Gas	MW	721	2,385	2,079
	Net renewable thermal capacity	MW	13,219	11,738	10,920
	Hydroelectric	MW	7,034	7,034	7,031
	Wind	MW	3,621	2,967	2,288
	Solar	MW	2,564	1,737	1,601
	<b>Total installed electrical capacity.</b>	<b>MW</b>	<b>14,629</b>	<b>16,385</b>	<b>15,925</b>

## AVERAGE PLANT AVAILABILITY FACTOR BY ENERGY SOURCE AND BY REGULATORY REGIME

GRI/EUSS	KPI	Unit	2023	2022	2021
<b>EU30</b>	<b>Availability of thermoelectric generation by regulatory regime</b>				
	Regulated	%	59.5	78.1	84.6
	Unregulated	%	83.0	86	89.2
	<b>Availability of thermoelectric generation by primary energy source</b>				
	Coal-fueled plant	%	69.1	89.4	89.4
	Oil/gas fueled plant	%	79.4	72.7	85.6
	Combined cycle plant	%	78.0	85.9	86.8
	Availability of thermoelectric generation at a global level	%	77.7	81.5	86.4

# Grids



## CUSTOMER FOCUS

GRI/EUSS	KPI	Unit	2023	2022	2021
EU12	Energy loss in Distribution (%)				
	<b>Argentina</b>				
	Edesur	%	16.8	17.1	18
	<b>Brazil</b>				
	Enel Distribución Rio	%	19.7	19.7	20.5
	Enel Distribución Ceara	%	14.7	15.2	16.1
	Enel Distribución Goias	%	0.0	0 (*)	11.3
	Enel Distribución Sao Paulo	%	10.3	11	10.3
	<b>Colombia</b>				
	Codensa	%	7.5	7.5	7.5
	<b>Perú</b>				
	Enel Distribución Perú	%	8.7	8.2	8.5

(\*) Not considering Enel Dx Goias



## ENERGY ACCESSIBILITY

GRI/EUSS	KPI	Unit	Argentina	Brazil (*)	Colombia (*)	Perú
EU27	Energy accessibility					
	<b>Customers disconnected for nonpayment</b>					
	less than 48 hours	No.	89,033	1,129,189	398,075	472,440
	48 hours - 1 week	No.	9,321	336,331	60,317	118,009
	1 week- 1 month	No.	11,235	156,941	65,886	167,617
	1 month - 1 year	No.	12,196	79,341	32,052	539
	more than one year	No.	9,587	0	21,461	0
	<b>Total</b>	<b>No.</b>	<b>131,372</b>	<b>1,701,802</b>	<b>577,791</b>	<b>758,605</b>
	<b>By time from payment to reconnection</b>					
	less than 24 hours	No.	131,372	1,199,083	551,284	740,171
	24 hours - 1 week	No.	944	127,796	17,821	45,987
	more than one week	No.	289	33,025	1,565	2,407
	<b>Total</b>	<b>No.</b>	<b>132,605</b>	<b>1,359,904</b>	<b>570,670</b>	<b>788,565</b>

(\*) difference due to failure to pay by some customers



## UNSERVED POPULATION

GRI/EUSS	KPI	Unit	2023	2022	2021
EU26	<b>Estimated unserved population</b>				
	<b>Estimation of unserved population</b>				
	Argentina	No.	47,546	47,546	n.d
	Brazil	No.	0	n.d.	6,480
	Colombia	No.	5,573	3,605	6,571
	Perú	No.	62,936	62,936	n.d
	<b>Population and concession areas</b>				
	Argentina	No.	6,792,268	6,792,268	n.d
	Brazil	No.	0	n.d.	3,290,136
	Colombia	No.	3,372,055	3,828,314	3,708,638
	Perú	No.	1,530,000	1,530,000	n.d
	<b>Percentage of unserved population</b>				
	Argentina	%	0.7	0.7	0
	Brazil	%	0	n.d.	0.2
	Colombia	%	0.2	0.1	0.2
	Perú	%	4.8	4.1	4.8

(\*) The values of the unserved population and total population in the concession area for Brazil were rectified for 2020.

(\*\*) Total population corresponds to the number of people per housing lot



## CUSTOMER FOCUS

GRI/EUSS	KPI	Unit	2023	2022	2021
102-6	<b>Number of customers per segment (Figures in thousands)</b>				
	<b>Enel Américas</b>				
	residential customers	No.	21,700	21,089	48,665
	commercial customers	No.	1,459	1,419	19,437
	industrial customers	No.	109		
	toll customers	No.	14	122	51,743
	other customers	No.	488		
	<b>Total customers</b>	<b>No.</b>	<b>23,771</b>	23,311	n.d.



GRI/EUSS	KPI	Unit	2023	2022	2021
102-6	<b>Electricity sales by customer type Enel</b>				
	<b>Enel Américas</b>				
	Residential customers	GWh	44,409	48,291	48,665
	commercial customers	GWh	18,288	20,239	19,437
	industrial customers	GWh			
	toll customers	GWh	49,255	42,179	48,665
	other customers	GWh			
	<b>Total energy sale</b>	<b>GWh</b>	<b>111,953</b>	110,709	116,767



## GRID EXTENSION

GRI/EUSS	KPI		2023	2022	2021
EU4	Length of transmission and distribution lines by voltage				
	Transmission <sup>(1)</sup>	Km	14,280	726	726
	High voltage <sup>(2)</sup>	Km	202,554	5,213	5,133
	Low voltage <sup>(3)</sup>	Km	178,374	13,620	13,540
	<b>Total</b>	<b>Km</b>	<b>395,20</b>	390,296	614,948

1. Transmission lines consist of circuits with voltages in the range of 35–500 kV.

2. Medium voltage lines: 1 kV – 34.5 kV; Low voltage lines: 110 – 380 V.

3. The low-voltage grid includes public lighting.







# Zero Emissions Ambition



## EMISSIONS

GRI/EU/SS	KPI	Unit	2023	2022	2021
	<b>Emissions</b>				
<b>305-1</b>	Direct Greenhouse Gas Emissions from Thermal Generation	Thousands tCO <sub>2eq</sub>	<b>3,951</b>	6,226	6,977
	Other CO <sub>2</sub> emissions from electricity generation and other activities	Thousands tCO <sub>2eq</sub>	<b>939</b>	306	299
	<b>Total direct emissions (Scope 1)<sup>(1)</sup></b>	<b>Thousands tCO<sub>2eq</sub></b>	<b>4,890</b>	<b>6,532</b>	<b>7,276</b>
	Specific emissions	gCO <sub>2eq</sub> /kWh	<b>97</b>	122	142
<b>305-2</b>	electricity distribution	Thousands tCO <sub>2eq</sub>	<b>0</b>	0	0
	Real estate	Thousands tCO <sub>2eq</sub>	<b>3.03</b>	2.6	2.33
	energy production from thermal or hydroelectric sources	Thousands tCO <sub>2eq</sub>	<b>15</b>	39.25	42.24
	<b>Total indirect emissions by location (Scope 2)</b>	<b>Thousands tCO<sub>2eq</sub></b>	<b>588</b>	<b>1,712.00</b>	<b>992.00</b>
<b>305-3</b>	Emissions by activity related to fuel and energy	Thousands tCO <sub>2eq</sub>	<b>61.6</b>	18.98	20.92
	Emissions from Ocean Transport of coal	Thousands tCO <sub>2eq</sub>	<b>0</b>	0	0
	Emissions from fuel transport (gas, oil, biomass, WDF)	Thousands tCO <sub>2eq</sub>	<b>0.11</b>	0.38	0.42
	Transport of raw materials and waste	Thousands tCO <sub>2eq</sub>	<b>0.86</b>	0.74	0.69
	End-users of the electricity market	Thousands tCO <sub>2eq</sub>	<b>5,574</b>	9,276	5,817
	End-users of the gas market	Thousands tCO <sub>2eq</sub>	<b>169</b>	207.82	188.92
	<b>Total Indirect emissions (Scope 3)</b>	<b>Thousands tCO<sub>2eq</sub></b>	<b>7,719</b>	<b>9,504.16</b>	<b>6,027.99</b>
<b>305-5</b>	<b>Total avoided emissions</b>	<b>Thousands tCO<sub>2eq</sub></b>	<b>24,935</b>	<b>24,772.24</b>	<b>22,189</b>
<b>305-7</b>	<b>Other emissions</b>				
	SO <sub>2</sub> Emissions	Tons	<b>8,631</b>	2,992	2,987
	NO <sub>x</sub> Emissions	Tons	<b>4,374</b>	6,528	9,328
	PM Emissions	Tons	<b>362</b>	254	206
	SF <sub>6</sub> Emissions	Thousand tCO <sub>2eq</sub>	<b>31</b>	27	19
	Mercury Emissions	Tons	<b>0</b>	0	0
	<b>Other specific emissions</b>				
	SO <sub>2</sub> Emissions	g/kWh	<b>0.17</b>	0.059	0.061
	NO <sub>x</sub> Emissions	g/kWh	<b>0.086</b>	0.122	0.191
	PM Emissions	g/kWh	<b>0.007</b>	0.005	0.004

(1) The value corresponds to the sum of thermal generation emissions, which represent 99%, and other emissions, 1%, according to the GHG Protocol standard

**NOTE:** GHG data and primary operational data are collected annually through the Group's environmental database, with the exception of specific data, which are more frequent. Data is collected by technology and geography directly from the different organizational levels (at the site or country level, depending on the source) and is subject to formal internal controls and consistency assessment and subsequent validation by the different lines of business and at the consolidated level.

In 2023, Enel launched an action plan to improve the GHG emissions accountability process, which, among other priorities, aims to review and update the methodology for calculating specific sources of existing GHGs, improve existing processes, and increase efficiency and alignment with disclosure standards; Upgrade existing digital systems to collect GHG data. Accordingly, the Panel has already

implemented the following methodological changes with an impact on the data for the 2021-2023 period, while more actions will be developed during 2024:

For Scope 2 and Scope 3 Calculation - Category 3.D (electricity generation bought and sold to end-users), the emission factors of national electricity systems (for both location-based and market-based models) have been updated on a basis). Enel now relies on data from the national authorities of the main countries (Italy, Spain, Chile, Colombia, Perú, Brazil, and the United States). At the same time, it will continue to use data from third-party providers for the rest of the countries.

To calculate Scope 2 emissions related to electricity consumption, Enel no longer reports this source of energy distribution activity as these emissions are already covered in the Scope 2 calculation for technical losses of the grids.

To calculate Scope 3 emissions Category 11 (Use of products sold) Enel has updated the methodology to align the volumes of natural gas sold to end customers according to the calorific value corresponding to the IPCC factor used.

GHG inventory declarations have been verified by DNV GL, one of the world's leading certification bodies, with a reasonable level of safety for Scope 1 and Scope 2 emissions and a limited level of safety for Scope 3 emissions included in the scope of the inventory. The verification was carried out in accordance with the ISO 14064-3 standard for compliance of greenhouse gas (GHG) inventories with the WBCSD/WRI Corporate Accounting and Reporting Standard (GHG Protocol).

# Natural Capital



## ENVIRONMENTAL FINES

GRI/EUSS	KPI	Unit	2023	2022	2021
<b>307-1</b>	<b>Environmental or ecological sanctions of more than US\$10,000</b>				
	Number of violations of legal obligations/regulations	No.	<b>26</b>	28	36
	Amount of fines/penalties related to the above	Euro	<b>3.91</b>	0	0
	Environmental liability accrued at year end	Euro	<b>0.10</b>	0.64	0.40



## ENERGY EFFICIENCY IN THERMOELECTRIC POWER PLANTS

GRI/EUSS	KPI	Unit	2023	2022	2021
<b>EU11</b>	<b>Average Thermoelectric Generation Performance</b>	<b>%</b>	<b>40.7</b>	<b>46.6</b>	<b>46.8</b>
	<b>Average efficiency per primary source</b>				
	Coal-fueled plants	%	<b>25.70</b>	28.8	26.7
	Oil/gas fueled plants	%	<b>31.70</b>	30.6	31.5
	Net efficiency CCGT plants	%	<b>52.10</b>	50.7	50
	<b>Average efficiency by country:</b>				
	Argentina	%	<b>44.84</b>	48.5	48.6
	Brazil	%	<b>0.00</b>		48.9
	Colombia	%	<b>25.10</b>	27.3	26.5
	Perú	%	<b>43.10</b>	44.6	44.3





## USED MATERIALS AND RECYCLED INPUTS

GRI/EUSS	KPI	Unit	2023	2021	2020
<b>301-1</b>	<b>Inputs</b>				
	<b>From non-renewable sources</b>				
	Coal	Thousands t	<b>342</b>	105	116
	Fuel oil	Thousands t	<b>26</b>	84	57
	Natural gas	Thousands m <sup>3</sup>	<b>1,485</b>	2,830	3,168
	Diesel	Thousands t	<b>14</b>	57	98
	<b>From renewable sources</b>				
	Lime	Thousands t	<b>0</b>	0	0
	Ammonia	Thousands t	<b>0.007</b>	0.012	0.012
	Caustic soda	Thousands t	<b>0.025</b>	1.016	1,414
	Slaked lime	Thousands t	<b>0</b>	0	0
	Sulfuric/hydrochloric acid	Thousands t	<b>0.664</b>	1.27	2,064
	Other	Thousands t	<b>0.13</b>	0.90	1,122
	<b>Total</b>	<b>Thousands t</b>	<b>0.826</b>	<b>3.197</b>	<b>4.61</b>
<b>301-2</b>	<b>Materials used – total consumption of each resource</b>				
	Lubricant	t	<b>107</b>	147.7	402.03
	Electric oil	t	<b>3,062</b>	1.311	2,185.09
	Chloride ferric	t	<b>0</b>	0	0
	Printing paper	t	<b>25.12</b>	32.51	520
	<b>Materials used from recycling</b>				
	Lubricant	t	<b>5</b>	36	138.52
	Electric oil	t	<b>0</b>	734	1,428
	Chloride ferric	t	<b>0</b>	0	0
	Printing paper	t	<b>0.021</b>	1.05	0.52
	<b>Percentage of materials used that are derived from recycled material compared to the consumption of each resource</b>				
	Lubricant	%	<b>4.8</b>	25	34
	Electric oil	%	<b>0</b>	56	65
	Chloride ferric	%	<b>0</b>	0	0
	Printing paper	%	<b>0.1</b>	3	1



## ENERGY CONSUMPTION

GRI/EUSS	KPI	Unit	2023	2022	2021
<b>302-1</b>	<b>Fuel consumption by primary source from non-renewable sources</b>				
	Coal	Mtep	<b>0.20</b>	0.06	0.07
	Lignite (brown coal)	Mtep	<b>0</b>	0	0
	Fuel oil	Mtep	<b>0.025</b>	0.08	0.06
	Natural Gas	Mtep	<b>1.27</b>	2.40	2.67
	Gas oil (1)	Mtep	<b>0.22</b>	0.06	0.11
	<b>Total fuel consumption</b>	<b>Mtep</b>	<b>1.72</b>	<b>2.60</b>	<b>2.91</b>
	<b>Fuel consumption by primary source from non-renewable sources</b>				
	Coal	%	<b>11.0</b>	2.35	2.41
	Petroleum	%	<b>1.43</b>	0	0.00
	Natural Gas	%	<b>74.1</b>	3.18	2.06
	Diesel	%	<b>12.9</b>	92.01	91.75
	<b>Energy consumption</b>				
	Fossil fuels (coal, oil, natural gas, etc.) purchased and consumed (for energy purposes)	MWh	<b>34,745,388</b>	30,276,670	33,764,850
	Purchased electricity	MWh	<b>201,237</b>	251,710	332,370
	Non-renewable energy (electricity and heating and cooling) produced	MWh	<b>7,591,720</b>	14,229,000	15,893,779
	Total Purchased or Produced Renewable Energy	MWh	<b>43,035,832</b>	39,150,000	35,448,410
	Total non-renewable energy consumption	MWh	<b>20,019,000</b>	16,299,380	14,210,219
	Total renewable energy consumption	MWh	<b>281,588</b>	220,150	193,155
	Total energy consumption costs	Million US\$	<b>5,938</b>	5,655	6,524
	Data coverage	% of income	<b>100</b>	100	100
	Total average distribution grid losses	%	<b>12.5</b>	12.8	0.1

The values were updated according to the [International Energy Agency's unit conversion platform](#).





## WATER CONSUMPTION

GRI/EUSS	KPI	Unit	2023	2022	2021
<b>303-3</b>	<b>Water withdrawal</b>				
	<b>Water withdrawal in water-stressed areas <sup>(1)</sup></b>				
	Water withdrawal from scarce sources	millions de m <sup>3</sup>	0	0.28	4.87
	<b>Total surface water (from wetlands, lakes, rivers)</b>	<b>millions de m<sup>3</sup></b>	<b>0</b>	<b>0.28</b>	<b>4.87</b>
	* fresh water (<1.000 mg / l total dissolved solids)	millions de m <sup>3</sup>	0	0.28	4.87
	* other water (>1.000 mg / l total dissolved solids)	millions de m <sup>3</sup>	0	0	0
	<b>Total groundwater (from wells)</b>		<b>0</b>	<b>0</b>	<b>0</b>
	* fresh water (<1.000 mg / l total dissolved solids)	millions de m <sup>3</sup>	0	0	0
	* other water (>1.000 mg / l total dissolved solids)	millions de m <sup>3</sup>	0	0	0
	<b>Total water from aqueducts</b>	<b>millions de m<sup>3</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>
	* fresh water (<1.000 mg / l total dissolved solids)	millions de m <sup>3</sup>	0	0	0
	* other water (>1.000 mg / l total dissolved solids)	millions de m <sup>3</sup>	0	0	0
	Water extracted from non-scarce sources	millions de m <sup>3</sup>	0	0	0
	Sea Water (used as such and desalinated)	millions de m <sup>3</sup>	0	0	0
	Desalinated Water (= <1.000 mg / l of total dissolved solids)	millions de m <sup>3</sup>	0	0	0
	* other water (>1.000 mg / l total dissolved solids)	millions de m <sup>3</sup>	0	0	0
	Residual water (reused by third parties in plants)	millions de m <sup>3</sup>	0	0	0
	<b>Total Water withdrawal from different water-stressed sources</b>	<b>millions de m<sup>3</sup></b>	<b>0</b>	<b>0.28</b>	<b>0.49</b>
	Wastewater (volume discharged)	millions de m <sup>3</sup>	0	0.009	0.086
	<b>Total water used for cooling</b>	<b>millions de m<sup>3</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>
	Consumption (total withdrawal total discharges)	millions de m <sup>3</sup>	0	0.019	0.402
	<b>Water withdrawal total</b>				
	Water withdrawal from scarce sources	millions de m <sup>3</sup>	4.1	4.83	5.88
	<b>Total surface water (from wetlands, lakes, rivers))</b>	<b>millions de m<sup>3</sup></b>	<b>0.25</b>	<b>0.21</b>	<b>0.79</b>
	* fresh water (<1.000 mg / l total dissolved solids)	millions de m <sup>3</sup>	0.25	0.21	0.79
	* other water (>1.000 mg / l total dissolved solids)	millions de m <sup>3</sup>	0.00	0.00	0.00
	<b>Total underground water (wells)</b>	<b>millions de m<sup>3</sup></b>	<b>3.29</b>	<b>3.14</b>	<b>2.66</b>
	* fresh water (<1.000 mg / l total dissolved solids)	millions de m <sup>3</sup>	3.29	3.14	2.66
	* other water (>1.000 mg / l total dissolved solids)	millions de m <sup>3</sup>	0	0.00	0.00
	<b>Total water from aqueducts</b>	<b>millions de m<sup>3</sup></b>	<b>0.52</b>	<b>1.48</b>	<b>2.42</b>
	* fresh water (<1.000 mg / l total dissolved solids)	millions de m <sup>3</sup>	0.52	1.48	2.42
	* other water (>1.000 mg / l total dissolved solids)	millions de m <sup>3</sup>	0	0.00	0.00
	Water extracted from non-scarce sources	millions de m <sup>3</sup>	0	0.00	0.00
	Sea Water (used as such and desalinated)	millions de m <sup>3</sup>	0	0.00	0.00
	Desalinated Water (= <1.000 mg / l of total dissolved solids)	millions de m <sup>3</sup>	0	0.00	0.00
	* other water (>1.000 mg / l total dissolved solids)	millions de m <sup>3</sup>	0	0.00	0.00
	Residual water (reused by third parties in plants)	millions de m <sup>3</sup>	0	0.00	0.00
	<b>Total water withdrawal from different sources(2)</b>	<b>millions de m<sup>3</sup></b>	<b>4.07</b>	<b>4.83</b>	<b>5.88</b>
<b>TOPIC</b>	<b>Total Water Used in Cooling System</b>	<b>millions de m<sup>3</sup></b>	<b>263.95</b>	<b>800.66</b>	<b>882.09</b>
<b>303-4</b>	<b>Water discharge</b>				
	<b>Water discharge according to destination</b>				
	Surface water (wetlands, lakes, rivers)	millions de m <sup>3</sup>	263.7	800.854	876.531
	Groundwater	millions de m <sup>3</sup>	0	0.000	0.00
	Water for municipal/industrial treatment plant	millions de m <sup>3</sup>	32.2	119.45	0.62
	Water for third parties	millions de m <sup>3</sup>	0	0.000	0.000
	Water to the sea	millions de m <sup>3</sup>	0.901	0.624	7.557
	<b>Total water discharge by destination</b>	<b>millions de m<sup>3</sup></b>	<b>264.6</b>	<b>801.597</b>	<b>884.149</b>
<b>303-5</b>	<b>Consumption (total withdrawals - total discharges) (3)</b>	<b>millions de m<sup>3</sup></b>	<b>3.36</b>	<b>3.83</b>	<b>3.82</b>
	Total Water Consumption Intensity (4)	liters/kWh	0.08	0.09	0.11
	Intensity of net water consumption	liters/kWh	0.08	0.09	0.08

(1) GRI 303 has defined water-stressed areas as those in which, based on the classification provided by the WRI Aqueduct Water Risk Atlas, the ratio between the total annual abstraction of surface or groundwater for different uses (civil, industrial, agricultural, and livestock) and the yearly total supply of available renewable water ("baseline water stress," understood as the level of competition among all users) is high (40-80%) or extremely high (> 80%).

(2) The value corresponds to the total water withdrawal from different sources, with and without water stress.

(3) The value corresponds to the sum of the total water extracted from different sources minus the total water discharged, excluding withdrawal and discharges from open cycles.

(4) The value corresponds to the total water consumption / net energy production.





GRU/EUSS	KPI	Unit	2023	2022	2021
<b>306-3</b>	<b>Waste production</b>				
	<b>Non-hazardous waste</b>	<b>tons</b>	<b>321,364</b>	<b>259,217</b>	<b>206,918</b>
	Non-hazardous waste (ash only)	tons	11	11	36
	Non-hazardous waste (excluding ash)	tons	315,454	259,206	206,883
	Recovered ashes	tons	72,092.15	50,562	55,783
	<b>Hazardous waste</b>	<b>tons</b>	<b>5,981</b>	<b>8,068</b>	<b>13,036</b>
	Hazardous waste containing PCBs	tons	230	753	1,064
	<b>Total waste production</b>	<b>tons</b>	<b>323,557</b>	<b>267,285</b>	<b>219,954</b>
<b>306-5</b>	<b>Hazardous waste disposal method</b>				
<b>306-4</b>	Hazardous waste recycled or sent for recovery	tons	4,906	6,831	10,462
	Waste sent to the dump	tons	949	663	1,904
	Waste burnt or another disposal	tons	54	580	670
	Total hazardous waste recovered	tons	4,906	6,831	10,462
<b>306-4</b>	<b>Non-hazardous waste disposal method</b>				
	Recovery (including energy)	tons	254,641	171,247	78,814
	Waste sent to the dump	tons	63,062	87,858	128,099
	Waste burnt or another disposal	tons	681	113	5
	<b>Total non-hazardous waste recovered</b>	<b>tons</b>	<b>254,641</b>	<b>171,247</b>	<b>78,814</b>
	<b>Total waste recycled or sent for recovery</b>	<b>%</b>	<b>81.0</b>	<b>67</b>	<b>40.6</b>



## BIODIVERSITY EXPOSURE AND ASSESSMENT

GRU/EUSS	KPI	Unit	2023	2022	2021
	<b>Enel Américas</b>				
	<b>General: operating sites <sup>(1)</sup></b>				
	Number of operating plants	Number of sites	72	65	63
	Total area of operating plants	Hectares	17600.1	15,469	14,879
	<b>Sites where biodiversity impact assessments have been carried out</b>				
	Number of sites	Number of sites	72	65	63
	Hectares	Hectares	17600.1	15,469	14,879
	<b>Sites where biodiversity impact assessments have been carried out <sup>(2)</sup></b>				
	Number of sites	Number of sites	13	12	13
	Hectares	Hectares	507.9	472	477
	<b>Sites with biodiversity impact assessment and located in close proximity to critical areas that have a biodiversity management plan and the total area of these sites <sup>(3)</sup></b>				
	Number of sites	Number of sites	2	2	3
	Hectares	Hectares	400.55	401	228

(1\*): Generation Asset Sites in Operation

(2\*): The following criteria were considered to identify assets in critical areas: 1) Protected areas (UNESCO World Heritage Natural Sites and IUCN I-IV); 2) Critical habitats as defined by IFC Performance Standard 6; 3) Presence of endangered species of extinction, according to the methodology developed and adopted by UNEP-WCMC, Conservation International, and Fauna and Flora International ("Biodiversity Indicators for site-based impacts," 2020).

(3): Ongoing biodiversity projects in 2023

Note: The site numbers for 2021 and 2022 have been adjusted based on modifications to the GIS Portal, specifically as it relates to asset polygons. These adjustments have resulted in changes in both the asset count and the measurement of areas in hectares.





# Our People



## Workforce

GRI/EUSS	KPI	Unit	2023	2022	2021
2-7	Total number of employees				
	Argentina	No.	3,630	4,020	4,064
		%	24	27	25
	Brazil	No.	8,040	7,399	8,870
		%	53	49	54
	Chile	No.	20	44	57
		%	0	0	0
	Colombia (CAM)	No.	2,499	2,326	2,259
		%	16	15	14
	Perú	No.	1,087	1,060	989
		%	7	7	6
	Costa Rica <sup>(1)</sup>	No.	-	35	34
		%		0	0
	Guatemala <sup>(1)</sup>	No.	-	92	94
		%		1	1
	Panamá <sup>(1)</sup>	No.	-	96	94
		%		1	1
	<b>Total Enel Américas</b>	<b>No.</b>	<b>15,276</b>	<b>15,072</b>	<b>16,461</b>
		<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>

(1) Central America consolidated with Colombia



GRI/EUSS	KPI	Unit	2023	2022	2021
<b>2-7</b>	<b>Number of employees by position <sup>(1)</sup></b>				
	top management	%	<b>0.25</b>	0.25	n.d
	management	%	<b>0.92</b>	1.14	n.d
	supervision	%	<b>7.84</b>	8.25	n.d
	worker	%	<b>31.22</b>	28.51	n.d
	salesforce	%	<b>0.81</b>	0.63	n.d
	office worker	%	<b>7.84</b>	9.00	n.d
	other professionals	%	<b>35.87</b>	35.97	n.d
	<b>other technicians</b>	<b>%</b>	<b>15.27</b>	<b>16.21</b>	<b>n.d</b>

(1) For 2023-2022, the categories by contract type are considered according to general rule No. 461 of the Financial Market Commission (FMC), which is different from the GRI standard.

GRI/EUSS	KPI	Unit	2023	2022	2021
<b>2-7</b>	<b>Total number of employees by type of contract and gender <sup>(1)</sup></b>				
	Indefinite	No.			
	Men	No.	<b>11,746</b>	11,416	n.d
	Women	No.	<b>3,162</b>	3,184	n.d
	<b>Total indefinite</b>	<b>No.</b>	<b>14,908</b>	<b>14,600</b>	<b>n.d</b>
	<b>Fixed term</b>	<b>No.</b>		<b>n.d</b>	<b>n.d</b>
	Men	No.	<b>243</b>	306	n.d
	Women	No.	<b>125</b>	166	n.d
	<b>Total fixed term</b>	<b>No.</b>	<b>368</b>	<b>472</b>	<b>n.d</b>
	<b>Service contract</b>	<b>No.</b>			
	Men	No.	-	-	n.d
	Women	No.	-	-	n.d
	<b>Total service contract</b>	<b>No.</b>	-	-	<b>n.d</b>
	<b>Fee-based</b>	<b>No.</b>		<b>n.d</b>	<b>n.d</b>
	Men	No.	-	-	n.d
	Women	No.	-	-	n.d
	<b>Total fee-based</b>	<b>No.</b>	-	-	<b>n.d</b>
	<b>Total</b>	<b>No.</b>	<b>15,276</b>	<b>15,072</b>	<b>n.d</b>

(1) For 2023-2022, the categories by contract type are considered according to the general rule No. 461 of the Financial Market Commission (FMC), which is different from the GRI standard.





GRI/EUSS	KPI	Unit	2023			2022		
2-7	Total number of employees by type of working day and gender <sup>(1)</sup>		Men	Women	Total	Men	Women	Total
	Standard	No	8,055	496	8,551	7,942	770	8,712
		%	67%	15%	56%	45%	23%	57%
	Partial	No	-	-	-	157	6	163
		%	0%	0%	0%	1%	0%	1%
	Adaptability agreements (other than teleworking)	No	-	-	-	125	102	227
		%	0%	0%	0%	1%	3%	1%
	Remote work	No	3,934	2,791	6,725	3,498	2,472	5,970
		%	33%	85%	44%	20%	74%	39%
	Total	No	11,989	3,287	15,276	17,722	3,350	21,072
		%	78%	22%	100%	84%	16%	100%

(1) For 2023-2022, the categories by contract type are considered according to general rule No. 461 of the Financial Market Commission (FMC), which is different from the GRI standard.



## Parental Program

GRI/EUSS	KPI	Unit	2023	2022	2021
401-3	Employees with right to parental leave				
	Men	No.	113	191	197
	Women	No.	52	136	134
	Total Enel Américas	No.	165	327	331
401-3	Parental leave taken				
	Men	%	100	98	100
	Women	%	100	87	100
	Total Enel Américas	%	100	92	100





## Diversity

GRI/EUSS	KPI	Unit	2023	2022	2021
405-1	Diversity of workers by gender and country				
	<b>Argentina</b>				
	Men	No.	3,115	3,481	3,527
	Women	No.	515	539	537
	<b>Total</b>	<b>No.</b>	<b>3,630</b>	<b>4,020</b>	<b>4,064</b>
	Men	%	86	87	87
	Women	%	14	13	13
	<b>Total</b>	<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>
	<b>Brazil</b>				
	Men	No.	6,459	5,777	7,076
	Women	No.	1,581	1,622	1,794
	<b>Total</b>	<b>No.</b>	<b>8,040</b>	<b>7,399</b>	<b>8870</b>
	Men	%	80	78	80
	Women	%	20	22	20
	<b>Total</b>	<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>
	<b>Chile</b>				
	Men	No.	13	30	41
	Women	No.	7	14	16
	<b>Total</b>	<b>No.</b>	<b>20</b>	<b>44</b>	<b>57</b>
	Men	%	65	68	72
	Women	%	35	32	28
	<b>Total</b>	<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>
	<b>Colombia</b>				
	Men	No.	1,643	1,533	1,497
	Women	No.	856	793	762
	<b>Total</b>	<b>No.</b>	<b>2,499</b>	<b>2,326</b>	<b>2,259</b>
	Men	%	66	66	66
	Women	%	34	34	34
	<b>Total</b>	<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>
	<b>Perú</b>				
	Men	No.	759	736	686
	Women	No.	328	324	303
	<b>Total</b>	<b>No.</b>	<b>1,087</b>	<b>1,060</b>	<b>989</b>
	Men	%	70	69	69
	Women	%	30	31	31
	<b>Total</b>	<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>



GRI/EUSS	KPI	Unit	2023	2022	2021
405-1	<b>Diversity of workers by gender and country</b>				
	<b>Costa Rica<sup>(1)</sup></b>				
	Men	No.	-	25	25
	Women	No.	-	10	9
	<b>Total</b>	<b>No.</b>	<b>-</b>	<b>35</b>	<b>34</b>
	Men	%	-	71	74
	Women	%	-	29	26
	<b>Total</b>	<b>%</b>	<b>-</b>	<b>100</b>	<b>100</b>
	<b>Guatemala<sup>(1)</sup></b>				
	Men	No.	-	75	78
	Women	No.	-	17	16
	<b>Total</b>	<b>No.</b>	<b>-</b>	<b>92</b>	<b>94</b>
	Men	%	-	82	83
	Women	%	-	18	17
	<b>Total</b>	<b>%</b>	<b>-</b>	<b>100</b>	<b>100</b>
	<b>Panamá<sup>(1)</sup></b>				
	Men	No.	-	65	64
	Women	No.	-	31	30
	<b>Total</b>	<b>No.</b>	<b>-</b>	<b>96</b>	<b>94</b>
	Men	%	-	68	68
	Women	%	-	32	32
	<b>Total</b>	<b>%</b>	<b>-</b>	<b>100</b>	<b>100</b>
	<b>Total Américas</b>				
	Men	No.	11,989	11,722	12,994
	Women	No.	3,287	3,350	3,467
	<b>Total</b>	<b>No.</b>	<b>15,276</b>	<b>15,072</b>	<b>16,461</b>
	Men	%	78	78	79
	Women	%	22	22	21
	<b>Total</b>	<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>

(1) Central America is consolidated with Colombia

GRI/EUSS	KPI	Unit	2023	2022	2021
405-1	<b>Diversity of workers by age range <sup>(1)</sup></b>				
	Less than 30	No.	1,296	1,284	1,778
	Between 30 and 40	No.	5,609	5,585	6,136
	Between 41 and 50	No.	5,292	5,044	5,320
	Between 51 and 60	No.	2,554	2,595	2,688
	Between 61 and 70	No.	509	548	521
	More than 70	No.	16	16	18
	<b>Total</b>	<b>No.</b>	<b>15,276</b>	<b>15,072</b>	<b>16,461</b>
	Less than 30	%	8	9	11
	Between 30 and 40	%	37	37	37
	Between 41 and 50	%	35	33	32
	Between 51 and 60	%	17	17	16
	Between 61 and 70	%	3	4	3
	More than 70	%	0	0	0
	<b>Total</b>	<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>

(1) Categories by age range are considered according to the general rule No. 461 of the Financial Market Commission (FMC), which is different from the GRI standard.

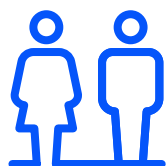
GRI/EUSS	KPI	Unit	2023	2022	2021
<b>405-1</b>	<b>Diversity of workers by nationality</b>				
	Argentinean	No.	<b>3,508</b>	3,887	4,067
	Brazilian	No.	<b>8,014</b>	7,377	8,850
	Chilean	No.	<b>23</b>	46	56
	Colombian	No.	<b>2,270</b>	2,319	2,247
	Spanish	No.	<b>7</b>	9	9
	Italian	No.	<b>21</b>	26	20
	Peruvian	No.	<b>1,091</b>	1,064	975
	Costa Rican	No.	<b>91</b>	39	37
	Guatemalan	No.	<b>33</b>	88	91
	Panamanian	No.	<b>92</b>	94	92
	Other nationalities	No.	<b>126</b>	123	17
	<b>Total</b>	<b>No.</b>	<b>15,276</b>	<b>15,072</b>	<b>16,461</b>

GRI/EUSS	KPI	Unit	2023	2022	2021
<b>405-1</b>	<b>Diversity of workers by seniority <sup>(1)</sup></b>				
	Less than 3 years	No.	<b>3,357</b>	2,375	2,437
	Between 3 and 6 years	No.	<b>1,510</b>	2,090	2,423
	More than 6 but Less than 9 years	No.	<b>1,878</b>	2,330	3,264
	Between 9 and 12 years	No.	<b>2,741</b>	2,674	2,167
	More than 12 years	No.	<b>5,790</b>	5,603	6,170
	<b>Total</b>	<b>No.</b>	<b>15,276</b>	<b>15,072</b>	<b>16,461</b>

(1) Seniority categories are considered according to the Financial Market Commission (FMC) general rule No. 461, which is different from the GRI standard.







## DIVERSITY OF EXECUTIVES

GRI/EUSS	KPI	Unit	2022	2021	2021
405-1	<b>Diversity of senior executives and other managers by gender</b>				
	<b>Argentina</b>				
	Men	No.	22	26	16
	Women	No.	8	8	8
	<b>Total</b>	<b>No.</b>	<b>30</b>	<b>34</b>	<b>24</b>
	Men	%	73	76	67
	Women	%	27	24	33
	<b>Total</b>	<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>
	<b>Brazil</b>				
	Men	No.	43	44	20
	Women	No.	25	26	45
	<b>Total</b>	<b>No.</b>	<b>68</b>	<b>70</b>	<b>65</b>
	Men	%	63	63	31
	Women	%	37	37	69
	<b>Total</b>	<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>
	<b>Chile</b>				
	Men	No.	3	7	8
	Women	No.	0	1	0
	<b>Total</b>	<b>No.</b>	<b>3</b>	<b>8</b>	<b>8</b>
	Men	%	100	88	100
	Women	%	0	13	0
	<b>Total</b>	<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>
	<b>Colombia</b>				
	Men	No.	32	37	28
	Women	No.	12	18	13
	<b>Total</b>	<b>No.</b>	<b>44</b>	<b>55</b>	<b>41</b>
	Men	%	73	67	68
	Women	%	27	33	32
	<b>Total</b>	<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>
	<b>Perú</b>				
	Men	No.	13	15	22
	Women	No.	5	5	7
	<b>Total</b>	<b>No.</b>	<b>18</b>	<b>20</b>	<b>29</b>
	Men	%	72	75	76
	Women	%	28	25	24
	<b>Total</b>	<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>
	<b>Costa Rica<sup>(1)</sup></b>				
	Men	No.	-	0	3
	Women	No.	-	1	2
	<b>Total</b>	<b>No.</b>	<b>-</b>	<b>1</b>	<b>5</b>
	Men	%	-	0	60
	Women	%	-	100	40
	<b>Total</b>	<b>%</b>	<b>-</b>	<b>100</b>	<b>100</b>
	<b>Guatemala<sup>(1)</sup></b>				
	Men	No.	-	1	6
	Women	No.	-	1	3
	<b>Total</b>	<b>No.</b>	<b>-</b>	<b>2</b>	<b>9</b>
	Men	%	-	50	67
	Women	%	-	50	33
	<b>Total</b>	<b>%</b>	<b>-</b>	<b>100</b>	<b>100</b>

<b>Panamá<sup>(1)</sup></b>				
Men	No.	-	11	10
Women	No.	-	9	11
<b>Total</b>	<b>No.</b>	<b>-</b>	<b>20</b>	<b>21</b>
Men	%	-	55	48
Women	%	-	45	52
<b>Total</b>	<b>%</b>	<b>-</b>	<b>100</b>	<b>100</b>
<b>Total Enel Américas</b>				
Men	No.	113	141	113
Women	No.	50	69	89
<b>Total</b>	<b>No.</b>	<b>163</b>	<b>210</b>	<b>202</b>
Men	%	69	67	56
Women	%	31	33	44
<b>Total</b>	<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>

(1) Central America consolidated with Colombia

GRI/EUSS	KPI	Unit	2023	2022	2021
<b>405-1</b>	<b>Diversity of senior executives and other managers by age group<sup>(1)</sup></b>				
	Less than 30	No.	0	0	0
	Between 30 and 40	No.	11	29	18
	Between 41 and 50	No.	78	100	78
	Between 51 and 60	No.	60	64	60
	Between 61 and 70	No.	14	9	11
	More than 70	No.	0	0	1
	<b>Total</b>	<b>No.</b>	<b>163</b>	<b>202</b>	<b>168</b>

(1) The diversity of workers by age range is based on General Rule No. 461 of the Financial Market Commission.





GRI/EUSS	KPI	Unit	2023	2022	2021
405-1	Diversity of senior executives and other managers by nationality				
	Argentinean	No.	25	25	24
	Brazilian	No.	64	68	65
	Chilean	No.	2	4	7
	Colombian	No.	37	49	36
	Spanish	No.	17	19	18
	Italian	No.	8	12	10
	Peruvian	No.	3	6	6
	Costa Rican	No.	2	2	7
	Guatemalan	No.	0	1	6
	Panamanian	No.	2	20	20
	Other nationalities	No.	3	4	3
	<b>Total</b>	<b>No.</b>	<b>163</b>	<b>210</b>	<b>202</b>

GRI/EUSS	KPI	Unit	2023	2022	2021
405-1	Diversity of senior executives and other managers by seniority				
	Less than 3 years	No.	15	20	37
	Between 3 and 6 years	No.	14	20	19
	More than 6 but Less than 9 years	No.	6	16	18
	Between 9 and 12 years	No.	10	21	18
	More than 12 years	No.	118	133	111
	<b>TOTAL</b>	<b>No.</b>	<b>163</b>	<b>210</b>	<b>203</b>



## PARTICIPATION OF WOMEN

GRI/EUSS	KPI	Unit	2023	2022	2021
<b>405-1</b>	<b>Female participation in the workforce<sup>(1)</sup></b>				
	Total female participation in the workforce	%	<b>22</b>	22.26	21.08
	Women in management (as % of the total of workforce management)	%	<b>31</b>	29.45	27.89
	Women in junior management	No.	<b>373</b>	382	352
	Women in junior management positions (As % of total junior management positions)	%	<b>31</b>	-	-
	Women in senior/top management (up to 2 positions under the CEO No.)	No.	<b>53</b>	50	46
	Women in senior/top management positions (as % of total senior/top management positions)	%	<b>34</b>	-	-
	Women in income-earner management	No.	<b>125</b>	124	173
	Women in income earner management in relation to the total % Income earner position	%	<b>33</b>	29.04	19.59
	Women income earner management position in relation to total management positions	%		8.45	12.12
	Women in STEM positions	%	<b>24</b>	22	101
	<b>Total</b>	<b>No.</b>	<b>163</b>	<b>210</b>	<b>202</b>

(1) The categories for management positions according to the Dow Jones Sustainability Index, which is different from the one proposed by the FMC, are considered.





## INTERNAL MOBILITY

GRI/EUSS	KPI	Unit	2023	2022	2021
401-1	<b>Open vacancies</b>				
	Open vacancies	No.	1,852	1,665	n.d
	Vacancies filled by internal candidates	No.	371	401	n.d
	Vacancies filled by internal candidates	%	20	24	n.d

GRI/EUSS	KPI	Unit	2023	2022	2021
401-1	<b>New hires by gender and age range</b>				
	Men	No.	1,604	871	1,024
	Women	No.	248	393	444
	Less than 30 years	No.	578	430	450
	Between 30 and 50 years	No.	1,194	799	949
	More than 50 years	No.	80	34	69
	<b>Total (Men + Women)</b>	No.	1,852	1,264	1,468

GRI/EUSS	KPI	Unit	2023	2022	2021
401-1	<b>New hires and layoffs by country</b>				
	New hire	No.	1,852	1,264	1,468
	New hire rate	%	12.1	8.4	8.9
	Layoffs	No.	1,163	1,316	2,530



## TURNOVER

GRI/EUSS	KPI	Unit	2023	2022	2021
401-1	<b>Turnover rate</b>				
	Men	Voluntary turnover rate	%	2	4.6
		Turnover rate	%	7.4	11.5
	Women	Voluntary turnover rate	%	0.9	2.7
		Turnover rate	%	8.4	16.4
	Less than 30 years	Voluntary turnover rate	%	0.6	8.6
		Turnover rate	%	0.9	25
	Between 30 and 50	Voluntary turnover rate	%	2.2	3.1
		Turnover rate	%	4.5	12.9
	Older than 50 years	Voluntary turnover rate	%	0.1	0.5
		Turnover rate	%	2.2	20.2
	<b>Total Chile</b>	<b>Voluntary turnover rate</b>	%	2.9	3.1
		<b>Turnover rate</b>	%	7.6	15.4





## TRAINING

GRI/EUSS	KPI	Unit	2023	2022	2021
404-1	<b>Training</b>				
	training hours	No.	793,786	801,493	787,422
	trained workers(1)	No.	14,972	15,707	16,367
	per capita training hours Men <sup>(2)</sup>	No.	56	49	48
	per capita training hours Women <sup>(2)</sup>	No.	44	51	42
	per capita training hours <sup>(2)</sup>	No.	53	49	47
	per capita training hours for manager category <sup>(2)</sup>	No.	55	51	39
	per capita training hours for middle manager category <sup>(2)</sup>	No.	49	62	53
	per capita training hours for white-collar category <sup>(2)</sup>	No.	43	47	43
	per capita training hours for blue-collar category <sup>(2)</sup>	No.	70	50	53

(1) It considers all trained workers in 2023, regardless of whether they have been in force as of December.

(2) Hours of training per capita are calculated on the total number of employees trained during the year. The 2021 data corresponds to the average training hours calculated on the total staff.

## RETURN ON INVESTMENT HUMAN CAPITAL(\*)

GRI/EUSS	KPI	Unidad	2023	2022	2021	2020
	Total revenues	USD	\$12,888	\$14,187	\$14,875	\$12,291
	Total operating expenses	USD	\$9,160	\$11,682	\$13,009	\$9,722
	Personnel related expenses	USD	\$473	\$505	\$519	\$418
	HC ROI	-	8.88	5.96	4.60	7.15

(\*) amounts in millions of USD



## CORPORATE BENEFIT PLANS

GRI/EUSS	KPI	Unit	2023	2022	2021
201-3	<b>Benefit plans for employees</b>				
	Employees covered by pension plan (benefit plan)	No.	9,443	9,059	n.d.
	Employees covered by pension plan (benefit plan)	%	62	60	n.d.



## RETIREMENT <sup>(1)</sup>

GRI/EUSS	KPI	Unit	2023	2022	2021
EU15	<b>Percentage of employees eligible to retire in the next 5 years out of the total of each job category</b>				
	Manager	%	14.1	14	10.7
	Middle manager	%	7.1	7.5	6.3
	White collar	%	9.2	8.3	5.7
	Blue collar	%	10.0	8.6	4.5
	<b>Total</b>	%	<b>9.4</b>	<b>8.4</b>	<b>5.4</b>
	<b>Percentage of employees eligible to retire in the next 10 years out of the total of each job category</b>				
	Manager	%	35.3	30.6	26.7
	Middle manager	%	17.1	16.6	13.8
	White collar	%	18.2	16.8	13.5
	Blue collar	%	17.8	16.3	10.4
	<b>Total</b>	%	<b>18.8</b>	<b>16.7</b>	<b>12.8</b>

(1) 2022 is reported according to Enel job categories. In 2021 and 2020, it was reported according to the categories of charge of the Commission for the Financial Market (FMC).



## PERFORMANCE EVALUATION

GRI/EUSS	KPI	Unit	2023	2022	2021
404-3	<b>Performance evaluation</b>				
	Total employees 2022	No	15,276	15,072	16,461
	<b>Total evaluated employees(1)</b>	<b>No</b>	<b>14,821</b>	<b>14,708</b>	<b>12,488</b>
	<b>Percentage of evaluated employees</b>	<b>%</b>	<b>97</b>	<b>98</b>	<b>76</b>
	Managers evaluated	%	155	156	148
	Middle manager evaluated	%	1,205	1,265	1,234
	White collars evaluated	%	7,898	8,197	7,994
	Blue collars evaluated	%	5,563	5,090	3,112
	Total male employees	No	11,989	11,722	12,994
	Total female employees	No	3,287	3,350	3,467
	<b>Evaluated men</b>	<b>No</b>	<b>11,582</b>	<b>11,464</b>	<b>9,462</b>
	<b>Evaluated women</b>	<b>No</b>	<b>3,239</b>	<b>3,244</b>	<b>3,026</b>
	<b>Percentage evaluated- men (2)</b>	<b>%</b>	<b>97</b>	<b>98</b>	<b>73</b>
	<b>Percentage evaluated- women(2)</b>	<b>%</b>	<b>99</b>	<b>97</b>	<b>87</b>

(1) Eligible people: those who have an indefinite contract and have been active for at least 3 months during the year.

(2). % calculated on the total workforce of 2022.







## SALARY GAP

GRI/EUSS	KPI	Unit	2023	2022	2021
405-2	<b>Relationship between basic salary and remuneration of Women to Men</b>				
	Executive level - basic salary	%	86.14	88.21	91.45
	Executive level - total salary	%	84.31	87.05	90.23
	Management level - basic salary	%	96.40	98.10	101.08
	Management level - total salary	%	96.60	98.55	101.32
	Outside Management level - basic salary	%	91.00	91.09	96.85

GRI/EUSS	KPI	Unit	2023		2022	
405-2	<b>Brecha salarial por categoría laboral <sup>(1)</sup></b>		<b>Basic salary</b>	<b>Total salary</b>	<b>Basic salary</b>	<b>Total salary</b>
	Manager	%	86.14	84.31	88.20	87.10
	Middle manager	%	96.40	96.60	98.10	98.50
	White collar	%	91.00	90.13	91.10	90.20
	Blue collar	%	68.96	70.74	79.20	82.30

(1) It is calculated from the average women's salary and men's average salary for each category.



## UNION MEMBERSHIP

GRI/EUSS	KPI	Unit	2023	2022	2021
2-30	<b>Performance evaluation</b>				
	Argentina	%	85	47	84.7
	Brazil	%	32	46	39.7
	Chile	%	60	0	0
	Colombia	%	51	47	43
	Costa Rica	%	n.a	n.a	n.a
	Guatemala	%	n.a	n.a	n.a
	Panamá	%	40	40	40.4
	Perú	%	22	21	21.8
	<b>Total</b>	%	<b>47</b>	<b>44</b>	<b>43.8</b>

GRI/EUSS	KPI	Unit	2023	2022	2021
2-30	<b>Percentage of total employees covered by collective agreements</b>				
	Argentina	%	85	83	85
	Brazil	%	100	100	98
	Chile	%	20	0	40
	Colombia	%	73	72	69
	Costa Rica	%	n.a	n.a	n.a
	Guatemala	%	n.a	n.a	n.a
	Panamá	%	40	40	40.4
	Perú	%	40	21	22
	<b>Total</b>	%	<b>91</b>	<b>96</b>	<b>44</b>



## DISABILITY

GRI/EUSS	KPI	Unit	2023	2022	2021
405-1	<b>Employees with disability</b>				
	<b>Total</b>	<b>No.</b>	<b>397</b>	352	396
	<b>Total number of employees</b>	<b>%</b>	<b>2.6</b>	2.3	2.4



# Occupational Health and safety



## Health and Safety as a Holding Company



### ACCIDENT RATE

GRI/EUSS	KPI	Unit	2023	2022	2021
403-9	<b>Accident rate – own workers</b>				
	fatal accidents(FAT)	No.	1	0	1
	Life-changing accidents(LCA)	No.	0	0	1
	high potential accidents(HPO)	No.	4	0	1
	accidents with loss of time	No.	25	26	27
	<b>lost time injury frequency rate (LTIFR)</b>	<b>Index</b>	<b>0.87</b>	<b>0.84</b>	<b>0.85</b>
	<b>worked hours(WH)</b>	<b>No.</b>	<b>28,886,904</b>	<b>31,116,615</b>	<b>31,882,618</b>

GRI/EUSS	KPI	Unit	2023	2022	2021
403-9	<b>Accident rate – contractors' workers</b>				
	fatal accidents(FAT)	No.	5	4	2
	Life-changing accidents(LCA)	No.	1	1	2
	high potential accidents(HPO)	No.	6	8	19
	accidents with loss of time	No.	42	55	95
	<b>lost time injury frequency rate (LTIFR)</b>	<b>Index</b>	<b>0.34</b>	<b>0.34</b>	<b>0.62</b>
	<b>worked hours(WH)</b>	<b>No.</b>	<b>125.037,922</b>	<b>160.874,046</b>	<b>153.623,548</b>

GRI/EUSS	KPI	Unit	2023	2022	2021
403-9	<b>Accident rate – own and contractors' workers</b>				
	fatal accidents(FAT)	No.	6	4	3
	Life-changing accidents(LCA)	No.	1	1	3
	high potential accidents(HPO)	No.	10	8	20
	accidents with loss of time	No.	67	79	122
	<b>lost time injury frequency rate (LTIFR)</b>	<b>Index</b>	<b>0.44</b>	<b>0.41</b>	<b>0.66</b>
	<b>worked hours(WH)</b>	<b>No.</b>	<b>153,905,826</b>	<b>191,990,661</b>	<b>185,506,166</b>

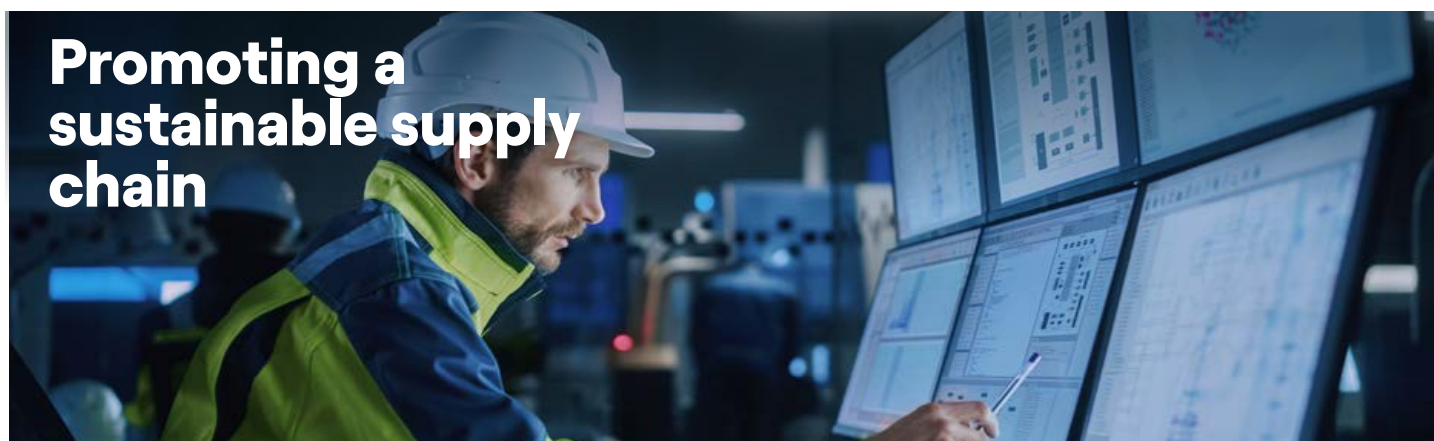
(1) All Frequency Indexes are calculated by providing a ratio of the number of events per million hours worked.

(2) Lost Time Accidents (LTI): An incident that has resulted in an injury, with absence from work for at least one working day, excluding the occurrence.

(3) Life-Changing Accidents (ACLs): Injuries that have led to health consequences that change a person's life forever (e.g., limb amputations, paralysis, neurological damage, etc.).

(4) High Potential Accidents (HPOs): whose dynamics, regardless of the damage, could have resulted in a Life-Changing Accident or a Fatal Accident.





## PAYMENT TO SUPPLIERS FOR THE SUPPLY OF GOODS AND SERVICES

GRI/EUSS	KPI	Unit	Generation	Distribution	Total 2023	Generation	Distribution	Total 2022
<b>Payment to suppliers</b>								
	Argentina	US\$	19,437	273,023	<b>292,460</b>	84,001	344,368	428,369
	Brazil	US\$	2,150,303	4,947,688	<b>7,097,991</b>	1,536,070	5,528,553	7,064,623
	Colombia	US\$	830,168	1,140,458	<b>1,970,626</b>	381,966	809,631	1,191,597
	Perú	US\$	649,061	716,721	<b>1,365,782</b>	582,381	569,559	1,151,940
	Central America	US\$	195,348	-	<b>195,348</b>	141,049	-	141,049
	others	US\$	-	-	<b>96,034</b>	-	-	28,960
	<b>Total <sup>(1)</sup></b>	<b>US\$</b>	<b>3,844,317</b>	<b>7,077,890</b>	<b>11,018,241</b>	<b>2,725,467</b>	<b>7,252,111</b>	<b>10,006,538</b>

(1) Includes Enel X, purchases of the Enel Américas parent company, and adjustments between companies

## SUPPLIER SCREENING

GRI/EUSS	KPI	Unit	FY2023	FY 2022
<b>Supplier screening</b>				
	Total number of Tier-1 suppliers	N°	<b>1,560</b>	2,112
	Total number of suppliers in Tier-1	N°	<b>1,488</b>	1,368
	% of total spend on suppliers in Tier-1	%	<b>95</b>	84
	Total number of suppliers in non Tier-1	N°	-	-
	Total number of suppliers (Tier-1 and non Tier-1)	N°	<b>1,488</b>	1,368





# Human rights



## TRAINING WORKERS IN HUMAN RIGHTS

GRI/EUSS	KPI	Unit	2023	2022	2021	2020
<b>412-2</b>	<b>Employees trained in human rights policies and procedures <sup>(1)</sup></b>					
	Argentina	%	<b>51</b>	84	61	n.d
	Brazil	%	<b>89</b>	108	95	n.d
	Chile	%	<b>107</b>	85	89	n.d
	Colombia	%	<b>81</b>	74	96	n.d
	Costa Rica	%	<b>66</b>	102	100	n.d
	Guatemala	%	<b>71</b>	95	73	n.d
	Panamá	%	<b>84</b>	84	107	n.d
	Perú	%	<b>87</b>	96	57	n.d

(1) the % corresponds to annual participation

GRI/EUSS	KPI	Unit	2023	2022	2021	2020
<b>410-1</b>	<b>Security staff trained in human rights policies and procedures</b>					
	Enel Américas	No.	<b>36</b>	33	38	43
	Enel Américas	%	<b>90</b>	77	97	96



## NORMS AND ETHICAL CONDUCT

### COMMUNICATION AND TRAINING IN POLICIES AND PROCEDURES

GRI/EUSS	KPI	Unit	2023	2022	2021
<b>205-2</b>	<b>Anti-corruption training</b>				
	Argentina	No. of employees	1,219	852	520
		%	17	9	7
	Brazil	No. of employees	3,527	6,922	4,128
		%	50	71	57
	Chile	No. of employees	20	32	42
		%	0.3	0.3	1
	Colombia	No. of employees	1,073	866	1,612
		%	15	9	22
	Perú	No. of employees	1,096	947	895
		%	16	10	12
	Central America	No. of employees	122	149	53
		%	2	2	1
	<b>Total Enel Américas</b>	<b>No. of employees</b>	<b>7,057</b>	<b>9,768</b>	<b>7,250</b>
		<b>% of workforce<sup>(1)</sup></b>	<b>47</b>	<b>65</b>	<b>44</b>

(1) It considers all the trained workers out of the total workforce at the end of December 2023.



## DIVERSITY OF THE BOARD OF DIRECTORS

GRI/EUSS	KPI	Unit	2023	2022	2021
<b>405-1</b>	<b>Board diversity by gender</b>				
	Women	No.	2	2	2
	Men	No.	5	5	5
	<b>Total</b>	No.	7	7	7
	Women	%	29	29	29
	Men	%	71	71	71
	<b>Total</b>	%	<b>100</b>	<b>100</b>	<b>100</b>



GRI/EUSS	KPI	Unit	2023	2022	2021
<b>405-1</b>	<b>Board diversity by age range <sup>(1)</sup></b>				
	Less than 30 years	No.	0	0	0
	Between 30 and 40 years	No.	0	0	0
	Between 41 and 50 years	No.	2	2	2
	Between 51 and 60 years	No.	3	3	3
	Between 61 and 70 years	No.	1	1	1
	More than 70	No.	1	1	1
	<b>Total</b>	<b>No.</b>	<b>7</b>	<b>7</b>	<b>7</b>

(1) The diversity of Directors by age range is based on General Rule No. 461 of the Financial Market Commission and is different from what is requested by the GRI Standard.

GRI/EUSS	KPI	Unit	2023	2022	2021
<b>405-1</b>	<b>Board diversity by nationality</b>				
	Argentina	No.	1	1	1
	Brazilian	No.	0	0	0
	Chilean	No.	2	2	2
	Colombian	No.	1	1	1
	Spanish	No.	1	1	1
	Italian	No.	2	2	2
	Peruvian	No.	0	0	0
	Other nationalities	No.	0	0	0
	<b>Total</b>	<b>No.</b>	<b>7</b>	<b>7</b>	<b>7</b>

GRI/EUSS	KPI	Unit	2023	2022	2021
<b>405-1</b>	<b>Board diversity by seniority</b>				
	Less than 3 years	No.	0	2	2
	Between 3 and 6 years	No.	2	0	4
	More than 6 but Less than 9 years	No.	4	4	0
	Between 9 and 12 years	No.	0	0	0
	More than 12 years	No.	1	1	1
	<b>Total</b>	<b>No.</b>	<b>7</b>	<b>7</b>	<b>7</b>



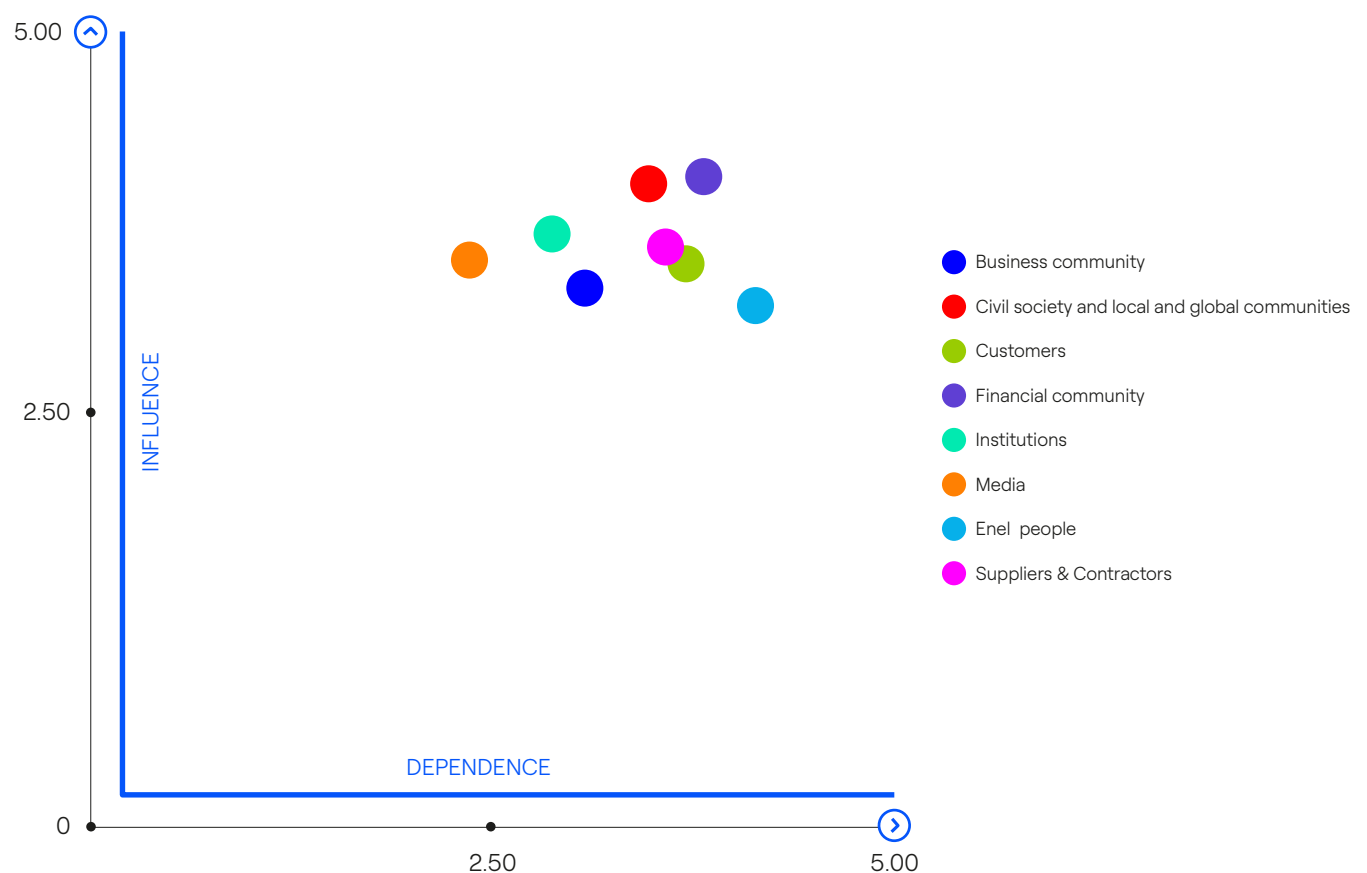
## TAX TRANSPARENCY

GRI/EUSS	KPI	2023
<b>207-4</b>	<b>Figures in US\$ thousand <sup>(1)</sup></b>	
	Revenue from sales to third parties	12,884,245
	Revenue from intra-group transactions with other tax jurisdictions	2,646
	Pre-tax profit/loss	1,450,462
	Tangible assets other than cash and cash equivalents	12,996,841
	Corporate profit tax paid	873,408
	Corporate profit tax on profit or loss	<b>599,275</b>

(1) The figures consider the companies that make up the consolidation perimeter of Enel Américas.

# MATERIALITY ANNEXES

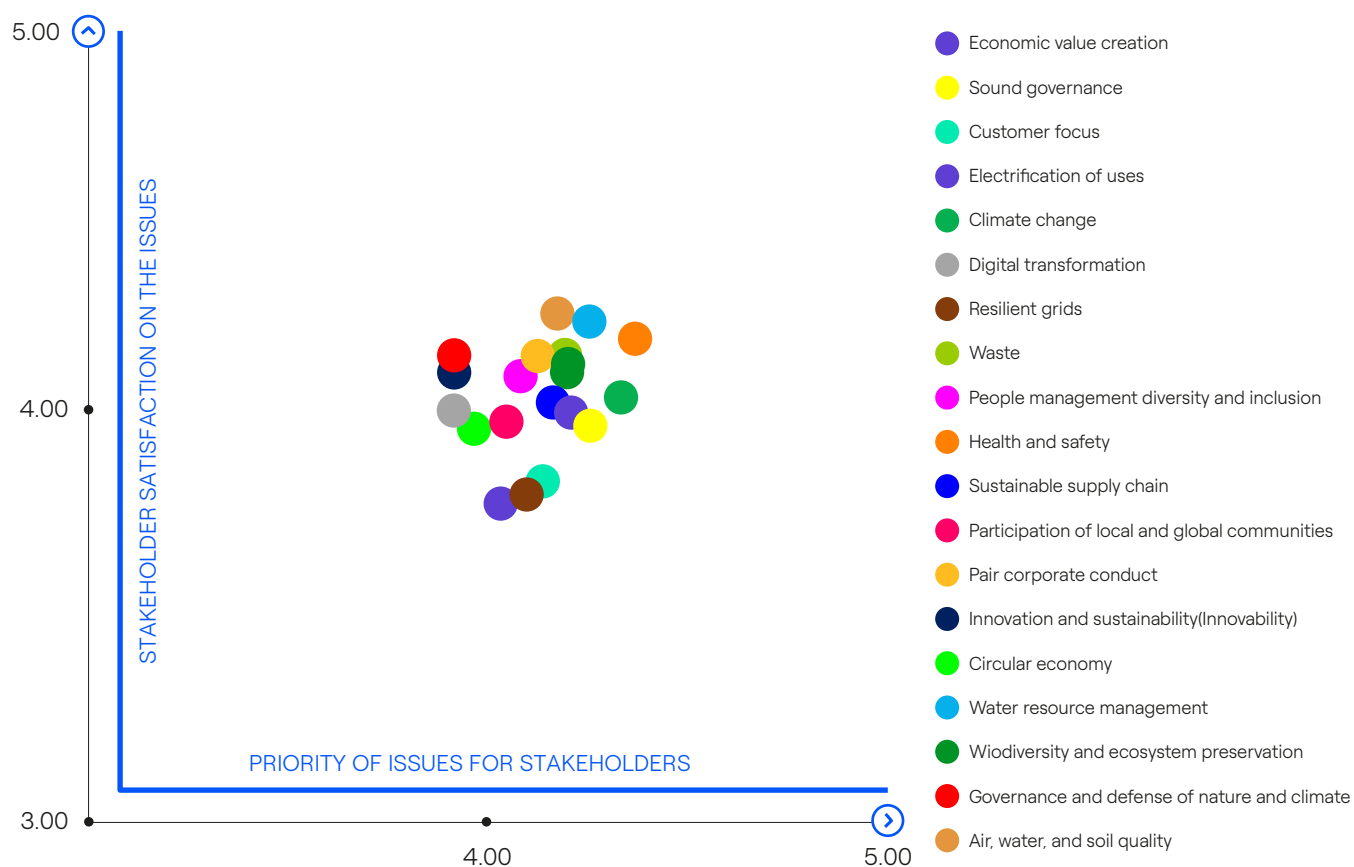
## Influence and dependence matrix







## Expectations matrix



# Priority matrix





# Double Materiality

3-3



## POSITIVES GENERATED

ISSUE	IMPACT DESCRIPTION	TYPOLOGY	TEMPORARY HORIZON	IMPACT MANAGEMENT ADDRESSED IN THE FOLLOWING CHAPTERS	MAIN STAKEHOLDERS INVOLVED	SDG	GRI
<b>FAIR CORPORATE CONDUCT</b>	Adopting a fiscal strategy (based on values of transparency and legality) by Group companies to ensure fair, responsible and transparent taxation	Current		Sound governance	Business community, Civil society and local and global communities, Customers, Financial community, Institutions, Media, Suppliers and contractors, Enel people	<b>16</b>	-
<b>ECONOMIC VALUE CREATION</b>	Higher investment and financial resources to promote Energy transition and low carbon emissions technology	Current		Sustainable business strategy Zero-emission ambition	Business community, Civil society and local and global communities, Customers, Financial community, Institutions, Media, Suppliers and contractors, Enel people	<b>7</b> <b>13</b>	2-6
<b>CLIMATE CHANGE</b>	Mitigating climate change by reducing absolute emissions of greenhouse gases by gradually eliminating thermoelectric generation.	Current		Zero emissions ambition	Business community, Civil society and local and global communities, Customers, Financial community, Institutions, Media, Suppliers and contractors, Enel people	<b>7</b> <b>13</b> <b>14</b>	305
<b>ENGAGEMENT WITH THE LOCAL AND GLOBAL COMMUNITIES</b>	Contributing to the reduction of health problems in local communities by coordinating with local health authorities	Current		Commitment to the local community	Sociedad civil y comunites locales y globales. Clientes. Instituciones. Medios de comunicación. Las personas de Enel	<b>8</b>	403
<b>ELECTRIFICATION OF USES</b>	Promoting the electrification of cities through the availability of infrastructures and e-mobility technology	Current		Business drivers	Business community, Civil society and local and global communities, Customers, Financial community, Institutions, Media, Suppliers and contractors, Enel people	<b>9</b> <b>11</b>	-

(1) Current or potential typology

(2) Duration:



Short term (up to one year)



Medium term (two to five years)



Long term (> 5 years)










(3) "-" informed when the material topic is not currently covered by any GRI-specific impact



Relevant for human rights



## NEGATIVES GENERATED

ISSUE	IMPACT DESCRIPTION		TYPOLOGY	TEMPORARY HORIZON	IMPACT MANAGEMENT ADDRESSED IN THE FOLLOWING CHAPTERS	MAIN STAKEHOLDERS INVOLVED	SDG	GRI
SUSTAINABLE SUPPLY CHAIN	Procurement of goods and services from activities related to possible human rights violations (e.g., exploitation of non-workers) qualified and poorly paid)		Current		Promoting a sustainable supply chain, human rights	Business community, Civil society and local and global communities, Customers, Financial community, Institutions, Media, Suppliers and contractors, Enel people	<div><div>10</div><div>12</div><div>16</div><div>17</div></div>	414
CLIMATE CHANGE	Increase of environmental impact due to delays in adopting bureaucratic procedures for the installation, maintenance, and repair of Products and Services Energy efficient		Current		Zero emissions ambition	Business community, Civil society and local and global communities, Customers, Financial community, Institutions, Media, Suppliers and contractors, Enel people	<div><div>7</div><div>13</div></div>	305
CUSTOMER ENGAGEMENT	Increase in the number of vulnerable customers and Energy poverty due to rising electricity prices.		Current		Customers	Business community, Civil society, and local and global communities, Customers, Institutions, Suppliers and contractors, Enel people	<div><div>7</div></div>	-
ENGAGEMENT WITH THE LOCAL AND GLOBAL COMMUNITIES	Delay in implementing new projects due to community opposition Because of failure to carry out consultations		Current		Engagement with the local community	Business Community, Civil Society, and Local and Global Communities, Customers, Financial Community, Institutions, Media, Suppliers, and Contractors	<div><div>4</div><div>8</div><div>12</div><div>16</div></div>	413
TRANSFORMACIÓN DIGITAL	Delay in the rollout of of applications, services, and infrastructures available to workers that cause inefficiencies in the operational activities by failing to ensure adequate security		Current		Business drivers	Business Community, Civil Society and Local and Global Communities, Customers, Financial community, Institutions, Media, Suppliers and contractors, Enel people	<div><div>8</div><div>9</div></div>	-

(1) Current or potential typology

(2) Duration:



Short term (up to one year)



Medium term (two to five years)



Long term (> 5 years)

(3) “-” informed when the material topic is not currently covered by any GRI-specific impact
















Relevant for human rights





## POSITIVES EXPERIENCED

ISSUE	IMPACT DESCRIPTION		TYPOLGY	TEMPORARY HORIZON	IMPACT MANAGEMENT ADDRESSED IN THE FOLLOWING CHAPTERS	SDG	GRI
SUSTAINABLE SUPPLY CHAIN	Improving the reputation of the company through collaboration with suppliers that meet sustainability criteria		Potential		Promoting a sustainable supply chain	<div><div>7</div><div>9</div><div>10</div><div>12</div><div>16</div><div>17</div></div>	204; 308
ENGAGEMENT WITH LOCAL AND GLOBAL COMMUNITIES  SASB 	Reducing conflicts and grievances by listening to and involving local communities in the areas in which the company operates		Potential		Commitment to the local community	<div><div>16</div></div>	
GOVERNANCE AND DEFENCE OF NATURE AND CLIMATE  SASB 	Anticipating developments in national and international environmental legislation and standards through the adoption of a strategy for A global environmental player is set to become one of the world's best environmental players with respect to the most stringent regulatory compliance requirements		Potential		Nature conservation	<div><div>9</div><div>11</div><div>13</div></div>	-
DIGITAL TRANSFORMATION  SASB 	Proper management of information security systems by the organization to avoid reputational, legal and economic damage due to cyberattacks that result in the loss of sensitive data of employees, customers, and suppliers		Potential		Business drivers	<div><div>4</div><div>8</div><div>9</div><div>16</div></div>	410
ECONOMIC VALUE CREATION  SASB 	Presence of regulations and incentives to promote sustainable projects and investments for social and economic development in the areas where the company operates		Potential		Sustainable business strategy Commitment to the local community	<div><div>7</div><div>8</div><div>13</div></div>	-

(1) Current or potential typology

(2) Duration:



Short term (up to one year)



Medium term (two to five years)



Long term (> 5 years)

(3) "-" informed when the material topic is not currently covered by any GRI-specific impact



Long term (> 5 years)



Material topic from a financial point of view for SASB (Sustainability Accounting Standards Board).



## NEGATIVES EXPERIENCED

ISSUE	IMPACT DESCRIPTION	TYPOLOGY	TEMPORARY HORIZON	IMPACT MANAGEMENT ADDRESSED IN THE FOLLOWING CHAPTERS	SDG	GRI
<b>ECONOMIC VALUE CREATION</b>	Increased production costs due to excessive volatility or increased raw material costs	Potential		The value creation process and the Business model	  	2-6
<b>PRESERVATION OF BIODIVERSITY AND ECOSYSTEMS</b>  <b>SASB</b>	Increase costs and reputational damage due to biodiversity loss and degradation of services Because of land occupation, habitat fragmentation and/or air, soil and water pollution during construction and operation of production and distribution assets	Potential		Nature conservation	 	-
<b>CUSTOMER FOCUS</b>  <b>SASB</b>	Decreased revenue due to low customer loyalty and satisfaction due to poor quality service	Potential		Customers	 	417
<b>CLIMATE CHANGE</b>  <b>SASB</b>	Inadequate initiatives (including excessive bureaucracy) on the part of the institutions to support an acceleration of the energy transition that causes uncertainty and a slowdown in investment in renewable and low-carbon technologies	Potential		Zero emissions ambition	  	2; 6
<b>WATER RESOURCES MANAGEMENT</b>  <b>SASB</b>	Rising energy production costs due to water shortages caused by droughts, rising of water demand and regulatory constraints	Potential		Nature conservation		-

(1) Current or potential typology

(2) Duration:



Short term (up to one year)



Medium term (two to five years)



Long term (> 5 years)

(3) “-” informed when the material topic is not currently covered by any GRI-specific impact



Long term (> 5 years)










**SASB** Material topic from a financial point of view for SASB (Sustainability Accounting Standards Board).







# GRI Materiality

## MATERIAL TOPICS

3-2

MATERIAL TOPIC (LEVEL I)		MATERIAL TOPIC (LEVEL II, III)	GRI
CROSS	 ECONOMIC VALUE CREATION	<b>Long-term value creation strategy</b> Business model ownership <b>Long-term value distribution strategy</b> - Community Investments - Company operating costs (including payments to suppliers)	GRI 2-6: Activities, Value Chain, and Other Business Relationships GRI 201: Economic Performance
	 ELECTRIFICATION OF USES	<b>Electric Mobility</b> Vehicle-to-grid integration development. Dissemination of electrical mobility infrastructures. Public electric mobility	-
	 DIGITAL TRANSFORMATION	<b>Cybersecurity</b> Information security strategy and management models	GRI 410: Safety Practices
ENVIRONMENTAL	 CLIMATE CHANGE	<b>Mitigation: reduction of direct GHG emissions (Scope 1)</b> Coal phase-out, Gas phase-out Expansion of renewable capacity (solar, wind, biomass, geothermal, mini-hydro) <b>Reducing GHG emissions from customer services and products</b> Reducing GHG emissions through the diffusion of new technologies Emissions and solutions for cities, Reducing GHG emissions by disseminating new technologies and solutions for businesses, Reducing GHG emissions thanks to electric mobility, Reducing GHG emissions by disseminating new technologies and solutions for homes and condominiums	GRI 305 Emissions
	 WATER RESOURCES MANAGEMENT	<b>Responsible use of water</b> - Water resource availability management	
	 PRESERVATION OF BIODIVERSITY AND ECOSYSTEMS	<b>Mitigation of impacts on natural heritage, Soil management</b> - Optimization of dependencies and opportunities of impacts on ecosystem services, Restoration of degraded land, Reduction of land use	
	 GOVERNANCE AND DEFENCE OF NATURE AND CLIMATE	<b>Environmental policies</b> Including transparency in environmental policies and their dissemination	

TEMA MATERIAL (NIVEL I)		TEMA MATERIAL (NIVEL II, III)	GRI
SOCIAL	 <b>CUSTOMER FOCUS</b>	<b>Solutions dedicated to customer needs</b> Affordability of rates and flexibility of payments <b>Quality of the customer relationship</b> Effective and fair relationship with customers	GRI 417: Marketing and Labeling
	 <b>ENGAGEMENT WITH THE LOCAL AND GLOBAL COMMUNITY</b>	<b>Listening to communities</b> Dialogue, exchange, and participation in common objectives Conflict management and Grievance Mechanisms <b>Supporting the social and economic development of communities</b> - Supporting families and local services	GRI 413: Local Communities GRI 403: Health and Safety
	 <b>SUSTAINABLE SUPPLY CHAIN</b>	<b>Contract Enforcement</b> Promotion of respect for fair and favorable working conditions and non-discrimination in relations with suppliers and contractors. <b>Qualification of suppliers and contractors</b> - Qualification of suppliers and contractors based on occupational health and safety, human rights, and environmental impact criteria.	GRI 414: Social Evaluation of Suppliers GRI 204: Hiring Practices GRI 308: Supplier Environment
GOVERNANCE	 <b>FAIR CORPORATE CONDUCT</b>	<b>Tax transparency</b> Tax transparency	





# ENVIRONMENTAL CONTROVERSIES AND LITIGATION

| 307-1 | 308-2 | 419-1 |

In 2023, Enel Américas and our subsidiaries faced a number of controversies and legal disputes, which we handled with utmost care and dedication to resolve.

## BRAZIL



### Non-environmental cases

#### Temporary suspension of meter readings due to pandemic

As a health and safety measure for employees because of the pandemic, face-to-face meter reading was suspended in São Paulo in March 2020. It was resumed in full in July 2020. After the resumption of the meter reading process, customers began to receive actual billing, as during the break, billing was based on average consumption.

As a result, on July 10, 2020, the Foundation for Consumer Protection and Defense (Procon SP) imposed a fine (Notice of Infringement No. 51602-D8 - Administrative Procedure No. 2831/20203099/20 -) for an original amount of R\$10.26 billion. The fine was for (i) the suspension of meter reading and subsequent billing based on average consumption, (ii) the requirement of a debt recognition period for the payment of the installments, (iii) the lack of information about the service: there was no information on the possibility of paying electricity bills in installments.

The current situation of the case is that Procon dismissed Enel São Paulo's administrative appeals, and in December 2021, the company filed a lawsuit requesting the annulment of the fine. In February 2022, Procon filed a defense writ indicating the validity of the administrative procedure. In July 2023, an award was issued in favor of the total annulment of the infringement report and the fine imposed. In August 2023, Procon filed an appeal, which is pending judgment.

#### Judge rules the company must pay for an outage during a wedding ceremony

In August 2023, a judge ruled that Enel Ceará must pay BRL 20,000 (USD 4,040) for the pain and suffering of a couple who got married in the middle of a blackout in October 2022. The wedding was held using the light of the guests' cell phones due to an unannounced power outage in the Enel Ceará's concession area. Enel Américas has a 74.05% stake in Enel Distribuição Ceará. Enel was ordered to pay R\$20,000 in pain and suffering compensation. The process is currently closed.

#### Court annuls fine imposed for precarious services in Sao Paulo.

In June 2023, a court annulled a fine (Notice of Infringement No. 51602-D8 - administrative process No. 2831/2020) of BRL 10.26 million imposed by Procon on Enel São Paulo for providing precarious services in São Paulo. The court annulled the fine after concluding that PROCON's action was inadmissible. The regulator previously issued the fine after receiving more than 2.100 complaints from Enel customers about an unjustified increase in fares between June 1, 2020, and July 7, 2020.

In August 2023, Procon filed an appeal that is currently awaiting a verdict.

#### Procon RJ to investigate blackout complaints in Teresopolis.

In March 2023, Procon RJ announced the start of a preliminary investigation into Enel Brasil after receiving several complaints from consumers about alleged problems in the services provided to Teresópolis. Procon gave the company ten days to deliver information and clarify the quality of the service supplied in Teresópolis and announced it would also carry out checks at the customers' premises. According to the complaints, customers faced power cuts for more than 72 hours in several neighborhoods. Enel failed to maintain the grid properly, and the grid suffered constant fluctuations, which could damage appliances. Enel stated that the recent quality problems in Teresópolis occurred due to extreme weather events in February 2023.

The company filed an administrative appeal and is awaiting a decision from Procon RJ (whether it will file the case or apply a sanction after the agency's Legal Department has evaluated the defense), where there may still be an additional appeal within Procon itself. As of the date of publication of this document, there has been no development with respect to the case.

#### Rio de Janeiro Assembly to Investigate Company for Quality of Service in State

In June 2022, the Legislative Assembly of Rio de Janeiro (ALERJ) formed a parliamentary inquiry commission (CPI) to check the quality of the services provided by Enel Brasil in the state. The company was accused of not investing in improving its services, which affected the economy and services in Itaperuna. Enel Brasil said it would invest BRL 50 million in 2022.

The aforementioned ICC had no consequences for the ALERJ or even for the Public Prosecutor's Office. To this day, we have been dealing with ALERJ, FIJAN, entrepreneurs in the region and the state government about these and other issues that have arisen during this period. Therefore, the quality of the energy supply, which has an impact on the economic development of the state, has evolved and is no longer subject to a CPI.

#### Procon issues a fine for not providing energy services

In March 2022, Procon fined Enel BRL 2.44 million for failing to provide energy services in the municipality of Casimiro de Abreu. According to the entity, customers complained of multiple interruptions in the energy supply and successive fluctuations, which the regulator considered was an inadequate service and a violation of consumer rights. Enel said it monitored all incidents, inspected the grid, and corrected all the anomalies. Enel Américas has an 87.7% stake in Enel Brazil. Enel said it appealed the fine.

The company filed an administrative appeal and is awaiting a final decision from Procon RJ (whether it will close the case or maintain the sanction after the agency's Legal Department has evaluated the defense).

## Environmental cases

### SHP Casca II y III

#### 1) Reason for the dispute

Casca II and III were fined in 2020 for alleged non-compliance with municipal legislation in Chapada dos Guimaraes, in the state of Mato Grosso, in relation to the release of fish fry. Due to the excessive fines imposed, Enel Green Power is holding administrative talks with the municipal environmental agency. Enel's legal department, with the support of an external legal firm and the intermediation of the institutional relations department, sought out-of-court negotiations with the municipality to demonstrate the irregularities committed in the sanctioning processes and the irrationality of the fines. The city council agreed with the company's position, and the tax executions were annulled. In addition, the municipal Department of the Environment acknowledged the error and issued a letter declaring the final annulment of the environmental assessments and fines.

#### 2) Current status of the dispute

On November 21, 2021, the Municipality of Chapada dos Guimaraes filed a foreclosure of the fine imposed on Casca III without observing due process of law and ordinary administrative procedure, as it did not evaluate the company's administrative appeal.

In February 2023, tax enforcement 1001351-04.2021.8.11.0024 was closed by a court ruling. Enel has already submitted a letter indicating that enforcement 1002857-15.2021.8.11.0024 has lost its purpose and is awaiting a judgment confirming the annulment of the claim.

#### 3) Enel's position

Enel Brasil will defend this case in court with the help of the company's legal department, which, as a business support area, works on environmental issues. The process has been on trial since 2021, and there are no relevant updates for the report.

In the realm of prevention and consultation, along with other forms of performance, we diligently track relevant legislative changes, offer recommendations to internal departments, validate documents and declarations, and provide legal guidance on negotiations and interactions with environmental control and command bodies, among other responsibilities.

In the ongoing administrative processes, we will promptly and openly provide the necessary information as requested in civil inquiries and infringement notifications. We will also ensure that any lawsuits involving the company, whether filed against us or by us, are handled in a manner that serves the best interests of the company and its shareholders.

As noted above, the case had been in court since 2021, and on February 24, tax enforcement 1001351-04.2021.8.11.0024 was closed. We believe that enforcement 1002857-15.2021.8.11.0024 will be formally closed by judgment within 2024.

## ARGENTINA



### Non-environmental cases

#### • Cases related to supply cuts caused by heat waves, fire in substations, effects of intervention ordered by regulator, and sanctions issued

##### Edesur's reply

The news published in the different media should be analyzed in the context of the electricity sector in Argentina, considering the high-impact events that occurred in 2023.

The ongoing regulatory uncertainty in Argentina, due to the continuation of an Economic Emergency Law, has hindered the implementation and/or renegotiation of the concession contract, leading to a significant impact on the energy distribution tariffs.

Amidst these difficult circumstances, the company has made a solid commitment to enhancing the quality of service provided to its customers. In 2023, the investment plan allocated the amount of ARS 91,923,955,359 for the works on the distribution grid. This substantial investment reflects the commitment to improving and expanding the grid infrastructure.

Throughout the year, a multitude of actions were undertaken. These initiatives encompass a comprehensive strategy to address the needs of vulnerable neighborhoods, enhance the grid's technological capabilities, streamline grid systems, efficiently manage grid maintenance, and complete the reconstruction of the Calchaquí Substation—already, 45% of the civil works have been completed. In 2023, Edesur's Integrated Management Maintenance Audit was successfully passed.

##### Current situation

**Emergency of the National Electricity Sector:** On December 16, the new national administration issued the Necessity and Urgency Decree 55/2023, declaring the national electricity sector emergency until December 31, 2024.

The foregoing determined the start of the corresponding tariff revisions, whose entry into force may not exceed December 31, 2024, and provided for the intervention of the National Electricity Regulatory Entity (ENRE) and the National Gas Regulatory Entity (ENARGAS), regulatory bodies in the sector, as of January 1, 2024, and until the appointment of the members of the Board of Directors.

**Distribution Value Added (VAD):** on February 28, 2023, ENRE issued Resolution 240/2023, which set the VAD increases that the company applied as of April 1 and June 1, 2023. During

2023, resolutions 179/23, 398/23, 573/23, and 783/23 adjusted the seasonal price for different users without modifying Edesur's remuneration.



Likewise, the authority, recognizing that there is a delay in the necessary investment in the grid as a result of the restriction of resources suffered by the company, has foreseen the incorporation in the tariff formulas that will involve an additional annual increase in the VAD, which is equivalent to incorporating in advance the capital base (and, therefore, renting) the investments put into service in each year of this transition tariff period.

### Direct Actions of the Regulator

Due to the power outages that occurred as of February 10, 2023, as part of a historic heat wave in the geographical area of the Edesur concession, on February 24, 2023, ENRE issued Resolution No. 237, in which it ordered a comprehensive technical audit in Edesur to determine the capacity and reliability of the public electricity distribution service and supervise its quality.

On July 11, 2023, Edesur was notified of the report produced within the framework of the general technical audit and given ten business days to respond. The company sent a first response with observations to the comprehensive audit report on August 4, 2023, and an expansion of grounds on September 27.

**The Company's control and inspection intervention:** on March 21, ENRE issued resolution No. 307 that provided for the control and inspection intervention of Edesur for a period of one hundred and eighty (180) days from its notification, appointing engineer Jorge Horacio Ferraresi as auditor, who submitted his resignation on May 5, 2023, after presenting a plan of priority works to improve the electrical service in the concession area.

### Power outages in 2023 associated with a heat wave

#### Company Position

According to the Argentine National Meteorological Service, February 2023 was the hottest month in the last 60 years. On Friday, 10, energy demand set a record, mainly due to customers' unprecedented use of air conditioning systems.

The operator of the high-voltage system of Greater Buenos Aires (SACME) asked Edesur to cut off the supply to its customers after reporting that electricity generation for the southern area of Buenos Aires was insufficient. Preventive cuts were made to some 180,000 customers, equivalent to 250 MW, between 2:00 p.m. and 5:00 p.m.

Of these customers, 70% returned to regular service at 4:00 p.m. Due to the damage caused by the heat wave, around 37,000 customers were left without a supply. Subsequently, the supply of these customers was recovered during the afternoon and night. The following weekend, the temperature exceeded 40 degrees in Buenos Aires, which caused greater demand on the grids.

The company made a diagnosis of the weather and demand factors that caused the event. This information allows us to improve our processes and control mechanisms and reduce the risk of future events.

#### Measures taken

The company has an annual maintenance plan aimed at improving the quality of service and preventing damage to the grids, which includes improvements in high, medium, and low voltage lines, changing power poles, pruning trees, digitalization and automation, among other measures aimed at improving resilience to similar events.

Edesur implements policies and plans for crisis management and operational emergencies to restore the grid's operation as

soon as possible. In addition, the company has work plans with different municipalities in the concession area and is reviewing the priority of maintenance and improvement programs.

As an immediate response to this event, Edesur allocated all available resources to solve the emergency, including hiring additional resources and installing generators in different areas of the grid.

The effectiveness of Edesur's measures will be evaluated through different KPIs, including the SAIDI, which will be compared with the temperature records to analyze the improvements in the resilience of the grids of each municipality in the concession area.

### • ENRE audit concludes that supply cuts are due to lack of investment

During July 2023, the regulator concluded, after an audit, that Edesur had not made the necessary investments to maintain its facilities in minimum acceptable conditions, causing significant systematic outages throughout Argentina. The audit determined that Edesur's grid equipment was obsolete, cables and substations were dangerously overloaded, and the company lacked the necessary personnel for customer service, failing to comply with its obligations under the concession contract with the Argentine government.

On November 30, the entity, through its resolution 857, resolved to declare inadmissible the appeal for reconsideration with an appeal in subsidy filed by the company against ENRE Notes NO-2023-104239008-APN-ENRE#MEC and NO-2023-111234300-APN-ENRE#MEC, as it is an improper procedural remedy for its challenge (Article 80 Decree 1.759/72 (t.o. 2017)), and concludes the comprehensive technical audit provided for by Resolution ENRE 237/2023, concluding that the distribution company has failed to comply with the substantial obligations of the Concession Agreement, in accordance with the results obtained and concluding the control and inspection intervention of the distribution company provided for by Resolution ENRE 307/2023 because the administrative period established has elapsed and the objectives set have been met. GAL No. 0749/2023, dated December 29, 2023, was used to file an appeal for reconsideration against the resolution specified above.

### • Judge orders a raid of four Edesur offices in Buenos Aires

In March 2023, a judge ordered the Federal Police to raid four Edesur offices in Buenos Aires after ENRE launched an investigation into the company's ongoing power outages. Furthermore, the court ordered ENRE to inform the court about its findings related to the concession owned by Edesur for the provision of the electricity supply service and about the roles and functions of the company's partners.

The above was a request for information from Edesur, with a provision for a subsidy raid. The company voluntarily provided the information—as a rule, this is done in response to a requirement from the criminal justice system—data and reports related to an event (massive supply cut in the southern area of the concession area) dated February 10, 2023, were delivered. The aforementioned procedures were completed without further ado. To date, the criminal case has not made any significant progress.

### • Court rules that the company must reimburse Quilmes for poor service.

In March 2023, the Misdemeanor Court of Quilmes ruled that Edesur must pay ARS 200 million (USD 977,877) to the city for deficiencies in the provision of the service. The court determined that Edesur experienced constant interruptions and deficiencies in the provision of energy services and failed to comply with the duty of information and adequate treatment towards consumers. Edesur challenged the decision while the appeal was still pending.

The Misdemeanor Justice of Quilmes, at the request of the consumer defense agency of that municipality, applied a fine of ARS 200 million. Mainly, it was due to the results of the fire at the Calchaquí substation in February 2023. The fine was appealed (appeal in process) and was not paid.

## COLOMBIA



### Environmental cases

#### El Quimbo (Enel-Emgesa)

##### 1) Reason for the dispute

In November 2014, fish farms filed a Class Action against El Quimbo, alleging that its construction and filling could cause massive fish mortality. The company filed a nullity lawsuit against a fine imposed by the National Environmental Authority (ANLA) because the wood and biomass from the area were not harvested before the filling phase began (in 2015).

##### 2) Current status of the dispute

**Class action:** In the case at hand, a first-instance judgment has been issued, which acknowledges that the oxygenation system implemented by Emgesa has indeed helped to reduce the risks associated with protecting the fauna in the Betania basin. However, this judgment also imposes a set of obligations on the environmental authorities involved, as well as on Emgesa itself (now Enel). Specifically, the latter is responsible for carrying out a decontamination project to protect the flora and fauna of the river from any potential risks associated with the water in the basin. ANLA will evaluate this project to ensure its effectiveness. Additionally, it is crucial to maintain and adjust the existing oxygenation system to meet ANLA's requirements on an ongoing basis. The parties decided to appeal this decision.

**Annulment of the sanction:** In February 2023, a ruling was issued against the company in the first instance, which has been appealed and is currently awaiting a second-instance judgment from the State Council.

**Criminal investigation:** The Attorney General's Office is currently conducting a preliminary investigation. The company has provided all the necessary environmental information, as requested by the prosecutor's office.

##### 3) Enel's position

**Class action:** the company appealed the decision once the Court resolved some requests for clarification and complementation of the judgment. The objective of the appeal is to prove that Emgesa (now Enel) is not polluting and that the measures adopted comply with the level of oxygen compatible with aquatic life. The decision of the State Council (second instance) is expected.

**Annulment of sanction:** The Company paid the fine in 2023. Emgesa (now Enel) maintains that the environmental license states that the harvesting of wood and biomass could take place during the filling phase.

**Criminal investigation:** Emgesa (now Enel) is conducting tests in accordance with the environmental authorities' requirements to establish possible impacts or damage to natural resources. Once the evidence is concluded, the Prosecutor's Office will be aware of it and is expected to close the case.

#### El Muña (Enel-Emgesa)

##### 1) Reason for the dispute

Group action to obtain compensation for damages caused by pumping contaminated water from the Bogotá River to the Muña reservoir, used for power generation.

Class action for the pollution and sanitation of the Bogotá River and the Muña Reservoir caused by the industries and municipalities of the River basin.

Three nullity lawsuits against decisions adopted by the environmental authorities (CAR) imposed obligations on the company to seek the decontamination of the river.

##### 2) Current status of the dispute

**Group Action:** It is in its initial phase because companies and municipalities that discharge their waters into the River have been increasingly linked as defendants. This means that they file appeals against those decisions.

**Class action:** through a 2014 ruling, the State Council protected the collective right to a healthy environment and declared the industries and municipalities of the basin that have been carrying out untreated discharges as responsible for polluting the Bogotá River and, for omitting the control of discharges, various ministries, the CAR, the Bogotá Aqueduct and Sewerage Company, to municipalities of the basin and others. At this time, the ruling is being complied with.

**Nullity claims:** Due to Enel's appeals, a second-instance ruling before the State Council is still pending.

##### 3) Enel's position

**Group Action:** Emgesa presents evidence that the operation is non-polluting and that the water is already contaminated when it enters the Reservoir.

**Class Action:** by virtue of the ruling, Emgesa is complying with its obligations to (1) Sign Inter-Institutional Agreement 9-07-10200-0688-2011 of 2011 for the construction, operation, and maintenance of the "Canoas" lifting station for the duration of the water concession for power generation; (2) coordinate with the Bogotá Energy Company (GEB) and the CAR to carry out the necessary activities to operate and maintain the Muna reservoir. The environmental management plan for the Muna reservoir is being prepared with the GEB and accompanied by the CAR in order to comply with this requirement.

**Nullity claims:** An appeal has been filed in the three proceedings against the judgments of the first instance that have been unfavorable to the company. However, the environmental management plan for the Muna reservoir is being prepared with the GEB and the CAR to include some measures that can be used to decontaminate these bodies of water.





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STANDARD	INDICATOR	NAME	PAGE	COMMENT OR OMISSION
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The organization and its reporting practices	2-3	Reporting period, frequency and point Of contact	172	
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Governance	2-13	Delegation of responsibility for managing impact	25	
Governance	2-14	Role of the highest governance body in sustainability reporting	25	
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Governance	2-16	Communication of Critical Concerns	42	
Strategies, policies, and practices	2-22	Development Strategy Statement	8	
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Strategies, policies, and practices	2-25	Processes to Remediate Negative Impacts	168	
Strategies, policies, and practices	2-26	Mechanisms for seeking advice and raising concerns	168	
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	3-2	List of Material topics	42 and 218	
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STANDARD	INDICATOR	NAME	PAGE	COMMENT OR OMISSION
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GRI 304: Biodiversity (2016)	304-1	Operational sites owned, leased, managed or adjacent to protected areas and areas of high biodiversity value outside protected areas	89	
GRI 304: Biodiversity (2016)	304-2	Significant impacts of activities, products and services on Biodiversity	89	
GRI 304: Biodiversity (2016)	304-3	Protected or restored habitats	89	
GRI 304: Biodiversity (2016)	304-4	IUCN Red List species and national conservation listed species with habitats in areas affected by operations	89	
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GRI 306: Waste (2020)	306-1	Waste generation and significant impacts related to Waste	92	
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STANDARD	INDICATOR	NAME	PAGE	COMMENT OR OMISSION
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GRI 403: Occupational health and safety (2018)	403-3	Health services at work	147	
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GRI 404: Training and education (2016)	404-2	Programs for upgrading employee skills and transition assistance programs	100	
GRI 404: Training and education (2016)	404-3	Percentage of employees receiving regular performance assessments and professional development	203	
GRI 405: Diversity and equal opportunities (2016)	405-1	Diversity of governing bodies and employees	205, 209 and 210	
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STANDARD	INDICATOR	NAME	PAGE	COMMENT OR OMISSION
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GRI 414: Social evaluation of the supplier (2016)	414-1	New suppliers that were screened using environmental criteria	106	
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GRI: Product Disclaimers for the Electric Utility Industry (G4)	EU1	Installed capacity, broken down by energy source and by regulatory regime	21. 66 and 180	
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RI: Product Disclaimers for the Electric Utility Industry (G4)	EU3	Number of residential, industrial, institutional, and commercial customers	22. 67 and 179	
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RI: Product Disclaimers for the Electric Utility Industry (G4)	EU24	Practices to address language, cultural, low literacy, and disability-related barriers to access and safely use electricity and customer support services	141	
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# TABLE OF CONTENTS OF THE WORLD ECONOMIC FORUM (WEF)

The International Business Council (IBC) of the World Economic Forum (WEF) has developed a report entitled "Measuring Stakeholder Capitalism: Towards Common Metrics and Consistent Reporting of Sustainable Value Creation." The report aims to define standard metrics for measuring, reporting, and comparing sustainability metrics.

These metrics seek to measure the effectiveness of the actions carried out in the business model to create value for stakeholders with respect to the Sustainable Development Goals (SDGs) established by the UN. To this end, they are based on exacting standards and aim to increase convergence and comparability between the various parameters currently used in sustainability reporting.

The table below shows the most important findings of 21 metrics in the WEF report.

PILLAR	ISSUES	METRICS	REPRESENTATIVE KPI	2023	CHAPTER SECTION
<b>Governance principles</b>	Purpose of governance	Establish Purpose	-	-	Sound governance chapter, Management Approach section
<b>Governance principles</b>	Quality of the governance entity	Composition of the governance entity	Women on the Board (n.)	2	Sound governance chapter, Enel Américas Board of Directors section
<b>Governance principles</b>	Stakeholder	Material topics that impact stakeholders	-	-	Our Materiality Analysis Process and the main results 2023, material topics identification section
<b>Governance principles</b>	Ethical conduct	Anti-corruption	Employees who received training on anti-corruption policies and procedures (%)	47%	Sound governance chapter, Management Approach section
<b>Governance principles</b>	Ethical conduct	Reporting mechanisms and protected ethical advice	Proven violations for conflicts of interest/ corruption (n.)	0	Sound governance chapter, Ethics channel section
<b>Governance principles</b>	Ethical conduct	Reporting mechanisms and protected ethical advice	Complaints received for violations of the Code of Ethics	132	Sound governance chapter, Ethics channel section
<b>Governance principles</b>	Risk and opportunity monitoring	Integrating risk and opportunity within the business process	-	-	Sound governance chapter, Risk management section
<b>Planet Risk</b>	Climate change	Greenhouse Gas Emissions (GHG)	Direct emissions of greenhouse gases greenhouse - Scope 1	4.89 thousand tCO <sub>2</sub> eq	Zero emissions ambition chapter, Our emissions section
<b>Planet</b>	Climate change	Greenhouse Gas Emissions (GHG)	Direct emissions of greenhouse gases greenhouse - Scope 2	5.88 thousand tCO <sub>2</sub> eq	Annexes, Emissions section
<b>Planet</b>	Climate change	Greenhouse Gas Emissions (GHG)	Direct emissions of greenhouse gases greenhouse - Scope 3	7,718.9 thousand tCO <sub>2</sub> eq	Annexes, Emissions section
<b>Planet</b>	Climate change	Implementing Task Force on Climate-related Financial Disclosures (TCFD)	-	-	<a href="#">Integrated Annual Report 2023 Enel Américas</a>
<b>Planet</b>	Loss of Biodiversity	Land use and ecological sensitivity	-	-	Annexes, section on Exposure and assessment of biodiversity
<b>Planet</b>	Access to Water Resources	Water consumption and withdrawal in water-stressed areas	Water withdrawal	4.1 millions m <sup>3</sup>	Nature Conservation chapter, Water Resources section

PILLAR	ISSUES	METRICS	REPRESENTATIVE KPI	2023	CHAPTER SECTION
<b>Planet</b>	Access to Water Resources	Water consumption and withdrawal in water-stressed areas	Water withdrawal in water-stressed areas	0	Annexes, Water consumption section
<b>Planet</b>	Access to Water Resources	Water consumption and withdrawal	water consumption	3.63	Annexes, water consumption section
<b>Planet</b>	Access to Water Resources	Water consumption and withdrawal in water-stressed	water consumption in water-stressed areas	0	Annexes, water consumption section
<b>People</b>	Dignity and Equity	Diversity and Inclusion	Percentage of Women over total employees	22%	Annexes, female representation section
<b>People</b>	Dignity and Equity	Salary equity	Salary Equity	91%	Annexes, Salary gap section
<b>People</b>	Dignity and Equity	Salary level	CEO ratio	n.d	n.d
<b>People</b>	Dignity and Equity	Child, forced, or compulsory labor risk	Supply chain assessment of child labor protection and enforcement of the prohibition of forced labor	-	Human rights chapter, Policies and Procedures section
<b>People</b>	Health and wellbeing	Health and safety	Fatal accidents own workers (n).	1	Annexes, Accidents section
<b>People</b>	Health and wellbeing	Health and safety	Frequency rate of Fatal Injuries to Own Workers (n).	0	Annexes, Accidents section
<b>People</b>	Health and wellbeing	Health and safety	Serious injuries to own workers (n).	0	Annexes, Accidents section
<b>People</b>	Health and wellbeing	Health and safety	Frequency rate of "Big Consequence" Accidents to Own Workers	4	Annexes, Accidents section
<b>People</b>	Skills development	Training included	Average hours of training per employee (h/ per capita)	53 h / per capita	Annexes, Training section
<b>People</b>	Skills development	Training included	Employee Training Cost	n.d	n.d
<b>Prosperity</b>	Generación de empleo y riqueza	Absolute number and employment rate	Hired people (n.)	1,852	Annexes, Internal mobility
<b>Prosperity</b>	Generación de empleo y riqueza	Absolute number and employment rate	Income rate	12.10%	Annexes, Internal mobility
<b>Prosperity</b>	Generación de empleo y riqueza	Absolute number and employment rate	Terminations (n.)	1,163	Annexes, Internal mobility
<b>Prosperity</b>	Generación de empleo y riqueza	Absolute number and employment rate	Turnover	76%	Annexes, Turnover section
<b>Prosperity</b>	Generación de empleo y riqueza	Economic contribution	-	-	<a href="#">Integrated Annual Report 2023</a>
<b>Prosperity</b>	Generación de empleo y riqueza	Contribution to financial investment	CAPEX (million Ch\$)	-	<a href="#">Enel Américas Integrated Annual Report 2023</a>
<b>Prosperity</b>	Generación de empleo y riqueza	Contribution to financial investment	Purchase of treasury shares and dividends paid	US\$361 millions	Our sustainable commitment Chapter, Value Creation section
<b>Prosperity</b>	Innovación en mejora de productos y servicios	Total R&D spend	R&D investment	-	n.d
<b>Prosperity</b>	Vitalidad de comUnites y sociedad	Total tax paid	Total tax paid	US\$673 millions	Our Sustainable Commitment chapter, The Value Creation Process, and the Business Model section







































# HUMAN RIGHTS

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Our commitment to respect human rights is a guiding principle that guides all our activities and is fully integrated into the business's corporate purpose and values.









Our commitment promotes sustainable progress, making our company and the communities in which we operate more prosperous, inclusive, and resilient, leaving no one behind.

ISSUE	PRINCIPLE	DESCRIPTION	SDG	INTERNATIONAL REFERENCE STANDARD	ESG SUPPLEMENT: CHAPTER
Labor practices	Rejection of forced or compulsory labor and child labor	We reject the use of any form of forced or compulsory labor and all forms of slavery, human trafficking, and child labor.	 	<ul style="list-style-type: none"> <li>- Guiding Principles on Business and Human Rights</li> <li>- OECD Guidelines for Multinational Enterprises</li> <li>- ILO Convention 29 Global Compact Principles</li> </ul>	<ul style="list-style-type: none"> <li>- The Value Creation Process and Business Model</li> <li>- Our Materiality Analysis Process and Key Results</li> <li>- Zero emissions ambition</li> <li>- Our people</li> <li>- Promoting a sustainable supply chain</li> <li>- Sound governance</li> <li>- Human Rights</li> </ul>
	Respect for diversity and non-discrimination	Diversity, inclusion, equal treatment and opportunities, working conditions respectful of personal dignity, creation of a work environment where people are treated fairly, valued by their uniqueness and non-discrimination or harassment, commitment to a just energy transition for all, and paying attention to customer requests.	   	<ul style="list-style-type: none"> <li>- Guiding Principles on Business and Human Rights</li> <li>- OECD Guidelines for Multinational Enterprises</li> <li>- ILO Conventions 100, 111, 190</li> <li>- Global Compact Principles</li> </ul>	<ul style="list-style-type: none"> <li>- The Value Creation Process and Business Model</li> <li>- Our Materiality Analysis Process and Key Results</li> <li>- Zero emissions ambition</li> <li>- Business Drivers</li> <li>- Our people</li> <li>- Promoting a sustainable supply chain</li> <li>- Commitment to the local community</li> </ul>
	Freedom of association and collective bargaining	Freedom to form or participate in organizations designed to defend and promote the rights of individuals and respect for their right to be represented by trade unions or other forms of collective representation.		<ul style="list-style-type: none"> <li>- Guiding Principles on Business and Human Rights</li> <li>- OECD Guidelines for Multinational Enterprises</li> <li>- ILO Conventions 87, 98, 154</li> <li>- Global Compact Principles</li> </ul>	<ul style="list-style-type: none"> <li>- The Value Creation Process and Business Model</li> <li>- Our Materiality Analysis Process and Key Results</li> <li>- Zero emissions ambition</li> <li>- Business Drivers</li> <li>- Our people</li> <li>- Promoting a sustainable supply chain</li> <li>- Commitment to the local community</li> </ul>
	Health, Safety and Well-being	Protection of the psychological, relational, and physical health and safety of individuals; dissemination of such cultures to ensure that workplaces are free and promote behaviors oriented towards work-life integration.	 	<ul style="list-style-type: none"> <li>- Principios rectores sobre las empresas y los derechos humanos</li> <li>- Directrices de la OCDE para empresas multinacionales</li> <li>- Convenios de la OIT 155, 156, 187</li> <li>- Principios del Pacto Mundial</li> </ul>	<ul style="list-style-type: none"> <li>- The Value Creation Process and Business Model</li> <li>- Our Materiality Analysis Process and Key Results</li> <li>- Zero emissions ambition</li> <li>- Our people</li> <li>- Promoting a sustainable supply chain</li> <li>- Commitment to the local community</li> <li>- Occupational health and safety</li> </ul>
	Fair and Favorable labor conditions	Protection of the right to conditions that respect the health, safety, well-being, and dignity of persons, maximum daily working hours and weekly rest, annual paid vacation period, and fair remuneration. Also, commitment to equal pay for equal work for Men and Women, compensation minimums, career guidance, and training.	  	<ul style="list-style-type: none"> <li>- Guiding Principles on Business and Human rights</li> <li>- OECD Guidelines for Multinational Enterprises</li> <li>- ILO Convention, 132, 155, 156, 187</li> <li>- Global Compact Principles</li> </ul>	<ul style="list-style-type: none"> <li>- The Value Creation Process and Business model</li> <li>- Our Materiality Analysis Process and Key Results</li> <li>- Zero emissions ambition</li> <li>- Our people</li> <li>- Promoting a sustainable Supply chain</li> <li>- Commitment with the local community</li> </ul>

ISSUE	PRINCIPLE	DESCRIPTION	SDG	INTERNATIONAL REFERENCE STANDARD	ESG SUPPLEMENT: CHAPTER
Community and society	Environment	Protecting the environment, Biodiversity, climate action, and contributing to a sustainable economy.	    	<ul style="list-style-type: none"> <li>- Guiding Principles on Business and Human Rights</li> <li>- OECD Guidelines for Multinational Enterprises</li> <li>- Global Compact Principles</li> </ul>	<ul style="list-style-type: none"> <li>- The Value Creation Process and Business Model</li> <li>- Our Materiality Analysis Process and Key Results</li> <li>- Zero emissions ambition</li> <li>- Nature Conservation</li> <li>- Our people</li> <li>- Promoting a sustainable supply chain</li> <li>- Commitment to the local community</li> </ul>
	Respect for the rights of communities	Responsible relationships with communities based on the premise that individual conditions and the economic and social development and general well-being of the collectivity are connected. This includes sustainably making capital expenditures, cultural and social promotion, and economic initiatives in local and national communities to advance social inclusion through education, training, and access to energy. Commitment to ensuring that products and services are designed to be accessible to all.	           	<ul style="list-style-type: none"> <li>- Guiding Principles on Business and Human Rights</li> <li>- OECD Guidelines for Multinational Enterprises</li> <li>- ILO Conventions 169</li> <li>- Global Compact Principles</li> </ul>	<ul style="list-style-type: none"> <li>- The Value Creation Process and Business Model</li> <li>- Our Materiality Analysis Process and Key Results</li> <li>- Zero emissions ambition</li> <li>- Business Drivers</li> <li>- Nature Conservation</li> <li>- Our people</li> <li>- Promoting a sustainable supply chain</li> <li>- Commitment to the local community</li> </ul>
	Respect for the rights of communities	Commitment to respect the rights of the local communities where we operate and contribute to their socio-economic growth through collaborations with suppliers, contractors, and partners. This also involves promoting free citizen consultations, providing early information, and implementing social inclusion actions (mano local works, health and safety training, development of local projects – also in partnership with local organizations); considering the environment and social impact in the design and construction of our infrastructure projects. As well as ensuring that the private security forces that protect our personnel and active assets in operational areas act consistently with national legislation and international standards.	     		
	Respect for the rights of Indigenous and tribal peoples	Specific commitment with particular attention to the most vulnerable communities, such as indigenous and tribal peoples, in case of new projects and respect the United Nations Declaration on the Rights of Indigenous Peoples.			
	Integrity: Zero tolerance for corruption	Rejecting corruption in all its forms, both direct and indirect, as it is one of the most critical factors in the development of the that undermine institutions and democracy, ethical values and justice, as well as the well-being and development of society.		<ul style="list-style-type: none"> <li>- Guiding Principles on Business and Human Rights</li> <li>- OECD Guidelines for Multinational Enterprises</li> <li>- Global Compact Principles</li> </ul>	<ul style="list-style-type: none"> <li>- The Value Creation Process and Business Model</li> <li>- Our Materiality Analysis Process and Key Results</li> <li>- Sound governance</li> </ul>





ISSUE	PRINCIPLE	DESCRIPTION	SDG	INTERNATIONAL REFERENCE STANDARD	ESG SUPPLEMENT: CHAPTER
	Public commitment	Respect for our stakeholders' confidentiality and right to privacy and commitment to the correct use of information and data relating to individuals, processing data in accordance with fundamental rights and recognized rights and principles in the law. With special care for respect for private and family life, freedom of thought, conscience, religion, freedom of expression, and freedom of information.		<ul style="list-style-type: none"> <li>- Guiding Principles on Business and Human Rights</li> <li>- OECD Guidelines for Multinational Enterprises</li> <li>- Global Compact Principles</li> <li>- ILO Recommendation concerning the Protection of Workers' Personal Data</li> </ul>	<ul style="list-style-type: none"> <li>- The Value Creation Process and Business Model</li> <li>- Our Materiality Analysis Process and Key Results</li> <li>- Business Drivers</li> <li>- Our people</li> <li>- Promoting a sustainable supply chain</li> <li>- Sound governance</li> </ul>
	Communication	Commitment to ensure that institutional and commercial communications are non-discriminatory, respectful of different cultures, and do not negatively affect the most vulnerable audiences, such as children and the elderly.		<ul style="list-style-type: none"> <li>- Guiding Principles on Business and Human Rights</li> <li>- OECD Guidelines for Multinational Enterprises</li> <li>- Global Compact Principles</li> </ul>	<ul style="list-style-type: none"> <li>- The Value Creation Process and Business Model</li> <li>- Our Materiality Analysis Process and Key Results</li> <li>- Business Drivers</li> <li>- Promoting a sustainable supply chain</li> <li>- Commitment to the local community</li> </ul>
Human rights and governance	Public commitment	Adopción de una política de DDHH.		<ul style="list-style-type: none"> <li>- Guiding Principles on Business and Human Rights</li> <li>- OECD Guidelines for Multinational Enterprises</li> <li>- Global Compact Principles</li> </ul>	<ul style="list-style-type: none"> <li>- The Value Creation Process and Business Model</li> <li>- Human rights</li> </ul>
	Due diligence management system	Identification, prevention, and mitigation of the potential adverse effects of the caused by business operations. Report on the implementation of the due diligence process to the Control and Risk Committee and the Corporate Governance and Sustainability Committee.	 	<ul style="list-style-type: none"> <li>- Guiding Principles on Business and Human Rights</li> <li>- OECD Guidelines for Multinational Enterprises</li> <li>- OECD Guidance for Due Diligence</li> </ul>	<ul style="list-style-type: none"> <li>- The Value Creation Process and Business Model</li> <li>- Human rights</li> </ul>
	Access to reparation	Access to specific channels for complaints and claims, including at the local TIER I.		<ul style="list-style-type: none"> <li>- Guiding Principles on Business and Human Rights</li> <li>- OECD Guidelines for Multinational Enterprises</li> <li>- Global Compact Principles</li> <li>- OECD Guidance for Due Diligence</li> </ul>	<ul style="list-style-type: none"> <li>- The Value Creation Process and Business Model</li> <li>- Sound governance</li> <li>- Human Rights</li> </ul>
	Transparencia	Informes anuales. dentro del Informe de Sostenibilidad. de la actuación en el compromiso asumido a través de la política de derechos humanos.	 	<ul style="list-style-type: none"> <li>- Guiding Principles on Business and Human Rights</li> <li>- OECD Guidelines for Multinational Enterprises</li> <li>- OECD Guidance for Due Diligence</li> </ul>	<ul style="list-style-type: none"> <li>- The Value Creation Process and Business Model</li> <li>- Sound governance</li> <li>- Human Rights</li> </ul>

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